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DOMINION OF CANADA

ANNUAL DEPARTMENTAL REPORTS

1924-25

VOL. I

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OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

NOTE

This edition of the annual reports of the various departments of the Government of the Dominion of Canada is intended to meet the needs of institutions, chiefly in the nature of Legislative and University Libraries, which in past years had received copies of these reports under the title of "Sessional Papers," represented by several cloth-bound volumes of approximately equal bulk, the number of reports to a volume being determined by the size of the respective reports. The House of Commons in 1925 ceased to order annual departmental reports to be printed as Sessional Papers and the annual reports of 1923-24 are therefore the latest appearing under that title. In the present issue of these reports the same general form and appearance have been preserved as when they appeared as "Sessional Papers." The number printed is limited and particulars as to the selling price of the set of several volumes may be obtained from the King's Printer, Ottawa.

ANNUAL DEPARTMENTAL REPORTS

VOLUME I

Auditor General, for the fiscal year ended March 31, 1925—Vol. I, Parts "a" to "d" and Vol. II, Parts A to N.

VOLUME II

Auditor General, for the fiscal year ended March 31, 1925—Vol. III, Parts O to ZZ

VOLUME III

Public Accounts, for the fiscal year ended March 31, 1925.

Customs and Excise; Department of, containing accounts of Revenue with statements relative to the Imports, Exports, and Excise of the Dominion of Canada, for the fiscal year ended March 31, 1925.

Shipping Report (Customs and Excise), containing the Statements of Navigation and Shipping for the fiscal year ended March 31, 1925.

Trade and Commerce; Department of, for the fiscal year ended March 31, 1925.

Weights and Measures, Electricity and Gas Inspection Services (Trade and Commerce), for the fiscal year ended March 31, 1925.

Commissioner of Patents and Copyrights, for the fiscal year ended March 31, 1925.

Dominion Statistician (Trade and Commerce), for the fiscal year ended March 31, 1925.

Board of Grain Commissioners for Canada (Trade and Commerce), for the crop year ended August 31, 1925.

Interior; Department of the, for the fiscal year ended March 31, 1925.

Immigration and Colonization; Department of, for the fiscal year ended March 31, 1925.

Indian Affairs; Department of, for the fiscal year ended March 31, 1925.

VOLUME IV

Trade of Canada (Imports for Consumption and Exports), for the fiscal year ended March 31, 1925.

VOLUME V

Mines; Department of, for the fiscal year ended March 31, 1925.

Agriculture; Department of, for the fiscal year ended March 31, 1925.

National Defence; Department of, (Militia and Air Service), for the fiscal year ended March 31, 1925.

National Defence; Department of, (Naval Service), for the fiscal year ended March 31, 1925.

Soldiers' Civil Re-establishment; Department of, for the fiscal year ended March 31, 1925.

Health; Department of, for the fiscal year ended March 31, 1925.

Superintendent of Penitentiaries, for the fiscal year ended March 31, 1925.

Royal Canadian Mounted Police, for the year ended September 30, 1925.

Secretary of State; Department of the, for the fiscal year ended March 31, 1925.

VOLUME VI

Civil Service Commission, for the calendar year ended December 31, 1925.

External Affairs; Department of the Secretary of State for, for the fiscal year ended March 31, 1925.

Labour; Department of the, for the fiscal year ended March 31, 1925.

Public Printing and Stationery; Department of, for the fiscal year ended March 31, 1925.

Marine and Fisheries (Marine); Department of, for the fiscal year ended March 31, 1925.

Marine and Fisheries (Fisheries); Department of, for the fiscal year ended March 31, 1925.

Post Office; Department of the, for the fiscal year ended March 31, 1925.

Public Works; Department of, for the fiscal year ended March 31, 1925.

VOLUME VII

Railways and Canals; Department of, for the fiscal year ended March 31, 1925.

Board of Railway Commissioners for Canada, for the calendar year ended December 31, 1925.

Chief Electoral Officer (Fifteenth General Election), 1925.

DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1925

VOLUME I

PARTS "a" to "d"

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1926

DOMINION DU CANADA

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE CLOSE LE 31 MARS

1925

VOLUME I

PARTIES "a" à "d"

OTTAWA
F. A. ACLAND
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1926

GENERAL TABLE OF CONTENTS

VOLUME I

AUDITOR GENERAL'S REPORT—

INTRODUCTION ..... Page i
CONSOLIDATED FUND ..... " i
AUDIT OF REVENUE ..... " iii
AUDIT OF EXPENDITURE—Election Accounts; Payments which did not occur within the period of the account; Treasury Board Regulations relating to Personal Allowances for Travelling and other Services; Purchase and Maintenance of Automobiles; Printing and Binding done outside of Printing Bureau; King's Printer's Advance Account; Subsidies to Provinces; Deferred Payments; Unforeseen Expenses; Miscellaneous Matters ..... " iv
CAPITAL EXPENDITURE ..... " xi
AUDIT OF GOVERNMENT STORES ..... " xii
OPEN ACCOUNTS—Open Accounts due to Dominion Government; Imperial and Foreign Government Debts; Seed Grain and Relief Advances; Railway Grade Crossing Fund ..... " xiii
TRUST FUNDS ..... " xv
SUPERANNUATION ACT, 1924 ..... " xvii
MISCELLANEOUS STATEMENTS ..... " xviii
AUDIT OF IMPERIAL PENSIONS PAID IN CANADA AND UNITED STATES ..... " xix
AUDIT OFFICE—Personnel of Staff; Attendance and Leaves of Absence; Housing of Staff ..... " xx
FORM OF ANNUAL REPORT ..... " xxi
SUGGESTED CHANGES IN THE FORM OF APPROPRIATIONS ..... " xxii
VERIFICATION OF STOCK IN VAULT, FINANCE DEPARTMENT, AND OF STOCK AT OFFICES OF ASSISTANT RECEIVERS' GENERAL ..... " xxii
GENERAL REMARKS ..... " xxiv

APPROPRIATION ACCOUNTS—

GRAND SUMMARY OF GRANTS AND EXPENDITURE, CLASSIFIED BY SERVICES ..... Page a- 2
ADJUSTMENT OF GRAND SUMMARY WITH THE PUBLIC ACCOUNTS OF CANADA ..... " a- 4
APPROPRIATION ACCOUNTS—SUB-SUMMARIES ..... " a- 5
COMPARATIVE STATEMENT OF EXPENDITURE BY SERVICES ..... " a-66
GRAND SUMMARY OF GRANTS AND EXPENDITURE, CLASSIFIED BY DEPARTMENTS ..... " a-68

REVENUE ACCOUNTS AND DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE—

GRAND SUMMARY OF REVENUE BY DEPARTMENTS ..... Page b- 2
GENERAL STATEMENT OF ORDINARY REVENUE BY SERVICES FOR THE FISCAL YEAR ENDED MARCH 31, 1925, SHOWING COMPARISON OF NET REVENUE WITH THAT OF PRECEDING YEAR ..... " b- 6
DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE ..... " b- 8

MISCELLANEOUS STATEMENTS—

ARREARS DUE; INTEREST ACCRUED BUT NOT PAID ON LOANS AND ADVANCES TO RAILWAYS, GOVERNMENT MERCHANT MARINE AND HARBOUR COMMISSIONERS; PRINCIPAL IN ARREARS ON SALES OF INDIAN LANDS—INDIAN TRUST FUND ..... Page c- 3
LOANS, SUBSIDIES AND GRANTS, CONTRIBUTIONS OR ALLOWANCES ..... " c- 6
SUPERANNUATION AND PENSIONS, CIVIL AND MILITARY ..... " c- 8
ADVERTISING, PRINTING AND LITHOGRAPHING ..... " c- 9
LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS ..... " c-15
EXPERIMENTAL FARMS, SUMMARY OF REVENUE AND EXPENDITURE ..... " c-26
PUBLIC WORKS DEPARTMENT, GRAVING DOCKS, REVENUE AND EXPENDITURE ..... " c-27
PUBLIC WORKS DEPARTMENT, TELEGRAPHS, REVENUE AND EXPENDITURE ..... " c-28
YUKON TERRITORY, SUMMARY OF REVENUE AND EXPENDITURE BY DOMINION GOVERNMENT ..... " c-29
YUKON TERRITORY, COMPARATIVE STATEMENT OF RECEIPTS AND DISBURSEMENTS OF TERRITORIAL GOVERNMENT ..... " c-30

TREASURY BOARD OVER-RULINGS, TREASURY BOARD CORRESPONDENCE AND CORRESPONDENCE ON MATTERS CONNECTED WITH THE ADMINISTRATION OF THE CIVIL SERVICE AND SUPERANNUATION ACTS ..... Page d-2

GENERAL TABLE OF CONTENTS—Concluded

DETAILS OF REVENUE AND EXPENDITURE, AND DEPARTMENTAL CORRESPONDENCE

VOLUME II

Agriculture Department	Part	A
Archives Department	"	B
Auditor General's Office	"	BB
Civil Service Commission	"	C
Customs and Excise Department	"	D
External Affairs Department	"	E
Finance Department	"	F
Governor General's Secretary's Office	"	G
Health Department	"	GG
Immigration and Colonization Department	"	H
Indian Affairs Department	"	I
Insurance Department	"	J
Interior Department	"	K
Justice Department	"	L
Labour Department	"	M
Legislation	"	N

VOLUME III

Marine and Fisheries Department	Part	O
Mines Department	"	P
National Defence Department	"	Q
Patent and Copyright Office	"	R
Post Office Department	"	S
Printing and Stationery Department	"	T
Privy Council Office	"	U
Public Works Department	"	V
Railways and Canals Department	"	W
Royal Canadian Mounted Police	"	X
Secretary of State Department	"	Y
Soldiers Civil Re-establishment Department	"	YY
Soldier Settlement Board	"	Z
Trade and Commerce Department	"	ZZ

TABLE GÉNÉRALE DES MATIÈRES

VOLUME I

RAPPORT DE L'AUDITEUR GÉNÉRAL—

INTRODUCTION ..... Page xxv
FONDS CONSOLIDÉ ..... " xxv
VÉRIFICATION DES REVENUS ..... " xxvii
VÉRIFICATION DES DÉPENSES—Comptes d'élections; Payements qui n'ont pas été effectués pendant la période comptable; Règlements du Conseil du Trésor concernant les allocations personnelles pour frais de voyage et autres services; Achat et entretien des automobiles; Travaux d'impressions et de reliure exécutés en dehors de l'Imprimerie nationale; Comptes des avances à l'Imprimeur du Roi; Subventions aux Provinces; Paiements différés; Dépenses imprévues; Dépenses diverses ..... " xxix
DÉPENSES IMPUTABLES SUR LE CAPITAL ..... " xxxvi
VÉRIFICATION DES COMPTES-MATIÈRES ..... " xxxvii
COMPTES OUVERTS—Comptes dus au gouvernement fédéral; Dettes du gouvernement impérial et de gouvernements étrangers; Avances pour graines de semence et secours; Caisse des passages à niveau ..... " xxxviii
FONDS FIDUCIAIRES ..... " xl
LOI DE PENSION DE RETRAITE, 1924 ..... " xli
ETATS DIVERS ..... " xlii
VÉRIFICATION DES PENSIONS IMPÉRIALES PAYÉES AU CANADA ET AUX ETATS-UNIS ..... " xliv
BUREAU DE L'AUDITEUR GÉNÉRAL—Personnel; Présence et Congés; Bureaux du personnel. " xlv
FORME DU RAPPORT ANNUEL ..... " xlvi
CHANGEMENTS RECOMMANDÉS DANS LA RÉDACTION DES CHAPITRES DES CRÉDITS ..... " xlvii
VÉRIFICATION DES VALEURS RENFERMÉES DANS LES VOÛTES DU MINISTÈRE DES FINANCES OU GARDÉES AUX BUREAUX DES RECEVEURS GÉNÉRAUX ADJOINTS ..... " xlviii
REMARQUES GÉNÉRALES ..... " xlix

COMPTES DES CRÉDITS—

TABLEAU SOMMAIRE DES CRÉDITS ET DES DÉPENSES, RÉPARTIS PAR SERVICE ..... Page a- 2
MISE AU POINT DU TABLEAU SOMMAIRE AVEC LES COMPTES PUBLICS DU CANADA ..... " a- 4
COMPTES DES CRÉDITS—SUBDIVISION DES SOMMAIRES ..... " a- 5
ETAT COMPARATIF DES DÉPENSES RÉPARTIES PAR SERVICE ..... " a- 66
TABLEAU SOMMAIRE DES CRÉDITS ET DES DÉPENSES, RÉPARTIS PAR DÉPARTEMENT ..... " a 68

COMPTES DES REVENUS ET TABLEAUX SOMMAIRES DES REVENUS ET DES DÉPENSES, RÉPARTIS PAR DÉPARTEMENT—

TABLEAU SOMMAIRE DES REVENUS RÉPARTIS PAR MINISTÈRE ..... Page b- 2
ETAT GÉNÉRAL DES REVENUS ORDINAIRES RÉPARTIS PAR SERVICE POUR L'ANNÉE FINANCIÈRE EXPIRANT LE 31 MARS 1925, ET COMPARAISON DU REVENU NET AVEC CELUI DE L'ANNÉE PRÉCÉDENTE ..... " b- 6
TABLEAUX SOMMAIRES DES REVENUS ET DES DÉPENSES, RÉPARTIS PAR DÉPARTEMENT ..... " b- 8

ETATS DIVERS—

ARRÉRAGES DUS; INTÉRÊT ACCRU MAIS NON PAYÉ SUR PRÊTS ET AVANCES AUX CHEMINS DE FER, À LA MARINE MARCHANDE DU GOUVERNEMENT ET AUX COMMISSAIRES DE HAVRES; PRINCIPAL NON SOLDÉ SUR VENTES DES TERRES DES SAUVAGES—FONDS FIDUCIAIRE DES SAUVAGES ..... Page c- 3
PRÊTS, SUBVENTIONS ET OCTROIS, CONTRIBUTIONS ET ALLOCATIONS ..... " c- 6
FONDS DE RETRAITE ET FONDS DE PENSION; PERSONNEL CIVIL ET PERSONNEL MILITAIRE ..... " c- 8
PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE ..... " c- 9
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS ..... " c- 15
FERMES EXPÉRIMENTALES, SOMMAIRE DES REVENUS ET DES DÉPENSES ..... " c- 26
MINISTÈRE DES TRAVAUX PUBLICS; BASSINS DE RADOUB, REVENUS ET DÉPENSES ..... " c- 27
MINISTÈRE DES TRAVAUX PUBLICS; TÉLÉGRAPHES, REVENUS ET DÉPENSES ..... " c- 28
TERRITOIRE DU YUKON—SOMMAIRE DES REVENUS ET DES DÉPENSES FAITES PAR LE GOUVERNEMENT DU DOMINION ..... " c- 29
TERRITOIRE DU YUKON; ETAT COMPARATIF DES RECETTES ET DES DÉBOURSÉS DU GOUVERNEMENT TERRITORIAL ..... " c 30

DÉCISIONS RENVERSÉES PAR LE CONSEIL DU TRÉSOR, CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR, ET CORRESPONDANCE SUR LES QUESTIONS RELATIVES À L'ADMINISTRATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DES PENSIONS DE RETRAITE ..... Page d-30

TABLE GÉNÉRALE DES MATIÈRES—Fin

DÉTAIL DES REVENUS ET DES DÉPENSES, ET CORRESPONDANCE DÉPARTEMENTALE

VOLUME II

Ministère de l'Agriculture	Partie	A
Département des Archives	"	B
Bureau de l'Auditeur général	"	BB
Commission du Service civil	"	C
Ministère des Douanes et de l'Accise	"	D
Ministère des Affaires extérieures	"	E
Ministère des Finances	"	F
Secrétariat du Gouverneur général	"	G
Ministère de la Santé	"	GG
Ministère de l'Immigration et de la Colonisation	"	H
Ministère des Affaires indiennes	"	I
Département des Assurances	"	J
Ministère de l'Intérieur	"	K
Ministère de la Justice	"	L
Ministère du Travail	"	M
Législation	"	N

VOLUME III

Ministère de la Marine et des Pêcheries	Partie	O
Ministère des Mines	"	P
Ministère de la Défense nationale	"	Q
Commissariat des brevets d'invention et des droits d'auteur	"	R
Ministère des Postes	"	S
Département des impressions et de la papeterie de l'Etat	"	T
Bureau du Conseil privé	"	U
Ministère des Travaux publics	"	V
Ministère des Chemins de fer et Canaux	"	W
Royale Gendarmerie à cheval du Canada	"	X
Secrétariat d'Etat	"	Y
Ministère du rétablissement des soldats dans la vie civile	"	YY
Commission d'établissement des soldats	"	Z
Ministère du Commerce	"	ZZ

ANNUAL REPORT OF THE AUDITOR GENERAL

UNDER

THE CONSOLIDATED REVENUE AND AUDIT ACT

INTRODUCTION

I have the honour to report for the fiscal year ended March 31, 1925, in accordance with the requirements of the Consolidated Revenue and Audit Act.

In view of the fact that the House of Commons has not yet taken action on various matters to which I felt it my duty to call attention in my Report of last year, I have been limited in my endeavours to improve, with the means at my disposal, the output of the office and to enlarge its scope.

Notwithstanding the difficulties encountered, the following report will show that a reasonable measure of success has already been attained.

CONSOLIDATED FUND

As shown in the Grand Summary of Revenue, and further detailed in the Summaries of Revenue and Expenditure of the various departments, Vol. I, part " b ", pages 2 and 8 to 51 respectively, of this Report, the net revenue of the fiscal year ended March 31, 1925, was $351,532,272.71. In addition to this amount the sum of $700,280.26 was received from refunds of Capital expenditure of previous years, making a total of $352,232,552.97. This latter amount does not include $6,000,553.90, that portion of the Post Office revenue which was used by that Department to pay salaries and allowances of country postmasters, nor $22,536,325.98 which, though included in the revenue deposits to the credit of the Receiver General in the first instance, was subsequently refunded as drawbacks of Customs, Excise refunds and similar items chargeable to revenue.

The retention of Post Office revenue to pay certain postmasters' salaries and allowances and the payment of drawbacks, etc., from revenue are in accordance with a long standing custom. This custom has been brought to the attention of the House of Commons in previous reports.

This revenue includes refunds of expenditure of previous years and receipts from sale of equipment, land, etc. These are not the same as ordinary revenue receipts, and should be accounted for separately. An attempt will be made to segregate these receipts in the next report.

Provision was made in the Supply Bill of the year under review for an estimated expenditure of $251,267,851.39. The expenditure actually incurred under this provision was $191,376,913.77. In addition to this amount there was paid under the authority of special statutes, $173,865,911.12, making a total expenditure for the fiscal year ended March 31, 1925, of $365,242,824.89. The Appropriation Accounts, transmitted to me for audit by the various departments, under Section 51 of the Consolidated Revenue and Audit Act, certified in the form prescribed by statute, are included in this volume. Explanations of expen-

diture in excess of grants sent me by the responsible departmental officers are appended and also explanations of savings, so far as I have received them. There seems to be an objection on the part of some departments to send me any explanation of savings, avowedly on the grounds that the statute does not explicitly provide that explanations of savings shall be appended to the Appropriation Accounts. A letter which I have written the Minister of Finance in explanation of my position on this matter will be found on page d-4 of this volume.

It will be noticed that the actual expenditure for the fiscal year is less than the estimated expenditure as provided in the Supply Bill by $59,890,937.62. It seems to me I should be in a position to make known to the House of Commons the departments' explanation of this large saving. This includes $46,527,000 of the appropriations for loan to the C.N.R. of which only $10,000,000 was disbursed.

Besides the above-mentioned explanations inserted under the Appropriation Accounts, I have added audit notes respecting certain items of expenditure in regard to which I had objections or observations to communicate to the Department concerned. Correspondence dealing with these and other expenditures included in this report will be found in part " d " of Vol. I, and after the details of Revenue and Expenditure of departments in Volumes 2 and 3.

SUMMARY OF REVENUE AND EXPENDITURE FOR THE FISCAL YEARS ENDED MARCH 31, 1924, AND MARCH 31, 1925

—	1924-25	1923-24	Decrease	Increase
REVENUE:—				
General	$ 335,502,150 75	$ 384,921,203 11	$ 49,419,052 36	
Interest on Investments	11,332,328 50	11,916,479 11	584,150 61	
War and Demobilization Receipts	16,880 28	320,349 38	303,469 10	
Miscellaneous Receipts (Public Accounts, Schedule No. 38)	4,680,913 18	9,745,157 56	5,064,244 38	
Total Revenue	351,532,272 71	406,903,189 16	55,370,916 45	
GRANTS:—				
Consolidated Fund—				
Ordinary—				
Supply Bills	231,894,280 82	269,730,366 99	37,836,086 17	
Statutory	173,461,947 26	179,529,988 33	6,068,041 07	
	405,356,228 08	449,260,355 32	43,904,127 24	
Capital—				
Supply Bills	19,373,570 57	18,805,972 63	.....	$ 567,597 94
Statutory	403,963 86	16,395 90	.....	387,567 96
	19,777,534 43	18,822,368,53	.....	955,165 90
Total Consolidated Fund Grants	425,133,762 51	468,082,723 85	43,904,127 24	955,165 90
EXPENDITURE UNDER GRANTS:—				
Consolidated Fund—				
Ordinary—				
Supply Bills	174,530,086 60	196,321,669 55	21,791,582 95	
Statutory	173,461,947 26	179,529,988 33	6,068,041 07	
	347,992,033 86	375,851,657 88	27,859,624 02	
Capital—				
Supply Bills	16,846,827 17	11,746,592 23	.....	5,100,234 94
Statutory	403,963 86	16,395 90	.....	387,567 96
	17,250,791 03	11,762,988 13	.....	5,487,802 90
Total Consolidated Fund Expenditure	365,242,824 89	387,614,646 01	27,859,624 02	5,487,802 90

The Statement for 1924-25 of ordinary Revenue and Expenditure on account of Consolidated Revenue, as established by the department of Finance, is shown in the Public Accounts, pages 4 and 5, the summary of which (including reconciliation with above) is as follows:—

Revenue			$ 351,532,272 71
Expenditure, as per this report		$ 365,242,824 89	
Deduct the following items, not included in the Public Accounts:			
Supply Bills—			
Open Accounts	$ 21,480,604 17		
Sinking Funds	3,142,284 24		
Capital Expenditure	17,250,791 03	41,873,679 44	323,369,145 45
Excess of Revenue over Expenditure, as shown in Public Accounts:—			28,163,127 26

The total amount of Consolidated Fund expenditure of $365,242,824.89, as shown in the above statement, includes $134,789,604.22, interest on Public Debt, and the following items of expenditure resulting from the war, with comparative figures for 1923-24 showing a net total decrease for 1924-25 of $289,159.57:—

	1924-25	1923-24
Adjustment of War Claims	$ 523,811 55	$ 766,432 17
Battlefield Memorials	195,312 59	108,773 18
Canadian Patriotic Fund		210,000 00
Imperial War Graves Commission	446,895 77	371,784 78
Pensions:—		
(*a*) European War Pensions	33,706,885 88	33,344,941 32
(*b*) Salaries and Contingencies of the Board of Pension Commissioners	84,651 19	78,523 44
Soldiers' Civil Re-Establishment	8,765,880 42	9,970,992 68
Soldier Land Settlement	1,371,828 85	1,532,978 25
	45,095,266 25	45,384,425 82

AUDIT OF REVENUE

This year, in a general way, a more intensive audit of Revenue has been carried out, fuller information having been obtained from the departments and more complete examinations made of contracts, leases, agreements, Orders in Council, duplicate receipts, vouchers, etc., and of books of accounts.

The revenue receipts were thoroughly checked at a greater number of ports of collection of some of the departments, and investigation made there into the methods adopted to ascertain that full amounts had been collected, as required under statute and Treasury regulations. This revealed weaknesses of different kinds in a number of cases. In particular, it has disclosed a lack of proper accounting methods and of uniformity in dealing with receipts and in the disposition of funds which, in certain instances, are not deposited to the credit of the Receiver General as promptly as they should be. It has been ascertained that where departments have qualified travelling inspectors or auditors, who visit their branches one or twice a year, this condition does not exist, or exists only to a more limited extent.

A Grand Summary of Revenue by Services for the year ended March 31, 1925, and Comparative Statements of Revenue by Departments for the years 1923-24, and 1924-25 are shewn respectively in part " b," pages 2 and 6, Vol. 1. The latter shows the increase and decrease by Departments, and the total decrease of revenue for the last fiscal year, amounting to $50,003,202.97. I wish to call attention to the explanatory notes inserted at the foot of these statements which are new features introduced this year.

It has not been possible to give a full analysis of the above-mentioned revenue for 1924-25, particularly with regard to Casual Revenue. But the new

form of Summaries of Revenue and Expenditure, which shows in a uniform and more proper classification the revenue and expenditure of each Department, will partly serve the purpose, and will, no doubt, be appreciated.

The Diversion of Revenue Receipts is more fully dealt with in the following paragraph.

DIVERSION OF REVENUE

I called attention in my last report to the diversion of revenue receipts that should have been deposited to the credit of the Receiver General but instead were used to pay certain expenditures.

I have published in part "I," pages 54-55, of Volume II, statements giving instances of this diversion. It will be seen from these statements that the Indian Commissioner at Regina had a balance on hand on March 31st, 1925, on Greater Production Account of $10,035.91. This account was authorized under the War Measures Act, but, under the changed conditions, is gradually disappearing.

During the fiscal year 1923-24, over $79,000 of the net profits was refunded to the credit of the Receiver General and the sum of $15,706.91 was carried forward to 1924-25, which amount, as shown above, was reduced to $10,035.91 by the end of the year.

As the War Measures Act has long since been repealed, this balance, it seems to me, should have been deposited to the credit of the Receiver General and the account closed. The disposition made of the revenue receipts though possibly not involving, in the final result, any loss to the Treasury, is in my view, irregular, not being in accordance with the requirements of the Consolidated Revenue and Audit Act (Section 35).

Further, there is now no Parliamentary authority for the expenditure made from this fund.

Attention was called in two previous reports to this matter and seemingly the Department is taking steps to close up this account as also the Regina Warehouse Account detailed in part "I," page 55, of Volume II.

The details of expenditure by the Department of Agriculture as shown on page 60 of part "A" of Volume II, and following pages, record certain refunds for sale of live stock and farm products. The revenue received from these sources, amounting to $130,391.58, has been made a refund of expenditure instead of being deposited as revenue. As I interpret the provision of the Consolidated Revenue and Audit Act (Section 35), this form of accounting is contrary to statutory requirements. I am of opinion that if this practice is to be continued, it should be authorized either by an amendment to the Audit Act or by specific qualification inserted in the Supply Bill.

There are similar instances of apparent diversion of revenue in other departments but the amounts involved are not so large as in the instances I have cited.

No objection has been raised in regard to refunds of expenditure in cases where the refunds applied to payments made within the same fiscal year.

AUDIT OF EXPENDITURE

Last year in my first annual report, specially in its last three chapters, I offered the suggestion that, in my opinion, the time had come when the advisability of making important changes in the present mode of conducting the Government audit of expenditure and accounts should be considered. No action has since been taken. After a close study of the prevailing conditions, both in Ottawa and in the 123 outside offices of most of the departments of which

detailed examination or survey was made, 57 of them being personally visited by me in the course of my trip to the coast and the Yukon last summer, I am now more convinced than ever before that this has become a pressing necessity. I wish to reaffirm what I said on that occasion that the increasing volume and variety of expenditure of the Government, and of its activities, the continually changing conditions, and the magnitude of the developments which are taking place in Canada, are elements of vital importance that ought to be seriously considered in this connection; also that this office, being in continuous contact with all departments and acquainted to a great extent with the workings of each, is in a unique position to observe the existing conditions in the entire Service and may therefore be a useful instrument, provided the proper means are afforded for this purpose, if it be decided to make any changes to cope with the situation.

The appointment of an " Accounting Officer " in each department, as mentioned in the chapter entitled "Control of Expenditure" in my last report, would, in my opinion, be a step in the right direction, as this officer, being an appointee of the Treasury Board and responsible to Parliament, would insure the pre-audit of all expenditure in their respective departments, and thus relieve this Office of a considerable part of the detail of the audit and accounting work which it is now performing, and it would, further, render possible the examination *pari passu* of the Expenditure by the Audit Office, as required by section 58 of the Consolidated Revenue and Audit Act, which is so desirable but not possible under present conditions.

In the last fiscal year, as far as could be ascertained, of the total expenditure of $365,242,642.89, direct payments amounting to $65,664,305.06 were pre-audited, $143,256,002.25 were partly pre-audited, and the balance of expenditure made through letters of credit was post-audited. Besides these amounts, the drawback payments and other refunds of revenue, amounting to $22,536,325.98, have been subjected to a more thorough examination than previously. The direct payments mentioned here comprise the paylists of the permanent employees in the departments at Ottawa which are pre-audited with the exception of those of the Senate and the House of Commons, to which the attention of the House was called on page v in the introduction to my report of 1923-24.

A classification of the above grand total amount of expenditure has been made with the relative percentages as follows:—

—	Amount of Expenditure	Percentage of Total Expenditure
Interest on Public Debt	$ 134,789,604 22	36·90
Grants, Subsidies, Allowances, etc	20,474,273 03	5·61
Pensions and Superannuations	36,669,913 44	10·04
Expenditure not classified, including Civil Government	134,577,639 00	36·85
Loans and Advances	21,480,604 17	5·88
Capital Expenditure	17,250,791 03	4·72
Total Expenditure	$ 365,242,824 89	100%

If the accounting systems of all the departments were organized on a uniform principle of classification, and, to a certain degree, on commercial lines with regard to segregating the expenditure according to purposes in such a form as would permit ascertaining the cost of the various services as approximately as is practical, I would be in a position to give other very useful percentages in connection with the amount of unclassified expenditure of $134,575,939 which would be used with advantage in comparing the relative cost of these services in each of the subsequent fiscal years. It is impossible to do this under existing methods

ELECTION ACCOUNTS

The administration of Election Accounts involving expenditure of over two million dollars and the issue of over 100,000 cheques in payment of as many as 500,000 accounts, the voluminous correspondence in connection therewith, and the accounting and audit work which devolves upon this Office, is increasing at every succeeding election, and is becoming a serious and disturbing factor in the work of this Office. It may be necessary to take some action to curtail and facilitate the work in connection with these accounts. This question is now under study in co-operation with the Chief Electoral Officer.

PAYMENTS WHICH DID NOT OCCUR WITHIN THE PERIOD OF THE ACCOUNT

Under section 61, sub-section (*e*) of the Consolidated Revenue and Audit Act, I am directed, in reporting to the House of Commons on the Appropriation Accounts, to call attention to any payment that did not occur within the period of the account. I take it that the interpretation of the word " period " in this provision is the financial year in which any such claim accrued and was due for payment. In accordance with this view of the statute, I have to report that payments of nearly $1,500,000 were made in the financial year under review of claims that, so far as the vouchers sent me show, had fully accrued and were due on or before March 31, 1924. That these claims were not paid in the fiscal year in which they accrued is due largely, if not wholly, to the amendment made to the Consolidated Revenue and Audit Act in the Session of Parliament of the year 1922 (12-13, George V. Chap. 15).

I called attention to this amendment in my annual report for the fiscal year 1923-24. Of course, so long as this amendment remains in force, similar payments will occur annually, and it will be necessary to call attention to them, though the spending Departments may be blameless in the matter.

It is to be noted that this amendment has had the effect of causing some of the Departments to resort to irregular methods, for instance, issuing cheques in advance, in order to debit against the amount of the appropriation for such expenditure in the fiscal year to which it belongs. Correspondence appearing in part "W", pages 95-97, and in part "O", page 93, illustrates this point.

SEPARATE VOTES FOR SALARIES AND AUDIT OF PAY LISTS

I call attention again this year to what I consider the disadvantages of the present system of voting salaries, and the advantages to be gained from voting salaries separately from other expenditure.

In the Inside Service at Ottawa the greater part of the salaries are voted in detail under Civil Government. For the balance of the Inside Service and all the Outside Service, the salaries are shown under General Votes without details and, in a large number of cases, under General Votes to which other expenditures are charged. In some departments clerks working in the same room and at similar work are paid from different votes. In voting Civil Government Salaries Parliament is not voting the salaries of all the employees of the Inside Service because some of these employees are paid from outside votes and on separate paylists from the others. In such a case the number of the employees may be increased and the salaries and classification raised without Parliament being informed through the Estimates that such was intended. If all the permanent employees of the Inside Service were paid from Civil Government Votes and on the same paylists, Parliament would have complete information as to the number employed and the salaries paid, and there would be advantages also from an audit and accounting standpoint.

In regard to the Outside Service, if the votes for salaries were segregated from those for other classes of expenditure it would be comparatively easy to prepare a statement showing the total expenditure for salaries and wages throughout the Dominion. Requests are frequently submitted to me by Members of Parliament and others for such information but, because of the difficulties under the present system of compiling such a statement, it has not so far been done.

Since my last report a revision of salaries was made for the Inside Service and certain portions of the Outside Service. As this revision was made operative from the 1st of April, 1924, and included adjustments of both salaries and bonus for two years, the work entailed in the audit and examination of salary and bonus paylists was very much increased.

My examination of paylists has revealed certain cases of employment of officials in several departments which, contrary to the requirements of the Civil Service Act, have not the approval of the Civil Service Commission. Most of these cases have been reported to the Treasury. All correspondence relating to this matter is printed in part "d", pages 9-20, of this report.

TREASURY BOARD REGULATIONS RELATING TO PERSONAL ALLOWANCES, TRAVELLING AND OTHER SERVICES

In my examination of the accounts of the various departments I find a great lack of uniformity in the payments for various commodities or services. With a view towards effecting greater uniformity and economy in the matter of these public expenditures, I wrote the Treasury Board in relation to many of these classes of expenditure, suggesting that regulations be passed to cover the various difficulties met by me in the examination of the accounts. The Regulations of the Treasury Board now in force for many years have been very effective in correcting improper practices but new questions arise, from time to time, which are not covered by any of the existing regulations.

Some of the matters are more important than others, and if regulations were passed prescribing what are considered reasonable charges, there would be more effective control of these classes of expenditure with a resultant economy to the Government.

The departmental officials having no regulations to guide them, it is inevitable that there is a great lack of uniformity in the charges shown in the various accounts forwarded for my examination. As I am not in a position to question any account because the charges vary from those made by other departmental officials, I reported the various questions to the Treasury Board. They are:—

"Allowances for uniforms for Government employees."
"Allowances to Government employees for use of their motor cars."
"Valet and Laundry Service charges."
"Advances for travelling expenses."
"Travelling allowances claimed by officials for days spent on shipboard."
"Removal allowances not approved by Treasury Board."

My letters on these subjects are shewn in the reports, the first one in the report for 1923-24, page d-18, Vol. 1, and the others in Vol. 1 of this report, part "d", pages 4 to 9.

PURCHASE AND MAINTENANCE OF AUTOMOBILES

I have called attention during the year to proposed payments for passenger automobiles from votes provided for general purposes. On one or two occasions it was proposed to charge expenditure of this nature to Civil Government Contingencies but it was quite evident from the definition of Contingencies given

in the statute that such a charge would be irregular. It would facilitate the payment for passenger automobiles and their upkeep if special provision for such outlay were made in the Supply Bill for each department using automobiles. It would also render unnecessary correspondence, otherwise unavoidable, respecting similar claims which are not clearly proper charges on an appropriation for general purposes, if special provision in some appropriate form were inserted in the Supply Bill.

PRINTING AND BINDING DONE OUTSIDE PRINTING BUREAU

Correspondence calling the attention of the departments concerned to payments made for printing, contrary to the provisions of the Public Printing and Stationery Act, will be found in Volume III in part "R", pages 6 and 7, and part "ZZ", pages 46 and 47. I have published this correspondence so as to bring to the notice of the House of Commons the explanation given by the Deputy Minister.

KING'S PRINTER'S ADVANCE ACCOUNT

Correspondence respecting the advance of $200,000 to the King's Printer, under Section 42 of the Public Printing and Stationery Act, will be found in part "T", page 21, of Volume III. I desire to call particular attention to the letter of the King's Printer of November 2nd, 1925, in which he points out that fresh legislation will be needed to obtain a larger advance than the amount at present authorized.

SUBSIDIES TO PROVINCES

Under the Acts of the Federal Parliament constituting the provinces of Alberta and Saskatchewan, it is provided that, inasmuch as the said provinces will not have the public land as a source of revenue, there shall be paid to the provinces in lieu thereof an annual sum based on population as determined by the quinquennial census.

From a more thorough examination, it was found that, in calculating this sum on an estimated population instead of population determined by the quinquennial census, overpayments amounting to $656,250 were made in previous years to both these provinces.

The overpayment to Saskatchewan has been reimbursed and I understand that a similar reimbursement will be made in the case of Alberta.

Correspondence relating to this matter including the opinion of the Deputy Minister of Justice is published in part "F", pages 63 and 64, Volume II.

DEFERRED PAYMENTS

I reported on payments made in the fiscal year 1923-24, under the above heading, being for certain buildings for office accommodation purchased by the Government to be paid for by instalment payments. The annual instalments, falling due during the fiscal year under review, were paid in due course thereby reducing the balance of $1,175,849.99 due the owners on March 31, 1924, to $976,374.19 as of March 31, 1925. The details of the payments for the year are shewn under Public Works Department in Vol. III.

UNFORESEEN EXPENSES

The expenditure under the vote for Unforeseen Expenses during the fiscal year ended March 31, 1925, amounted to $61,214.67 as against $35,515.62 in 1923-24, being an increase of $25,699.05. As provided in the Supply Bill, expenses

incurred under this vote were authorized by the Governor in Council before payment. A detailed statement will be found in part "a", page 30, of this volume.

EXPERIMENTAL FARMS

In view of certain findings of the officials of this office who made a test audit of three experimental farms in the course of 1924, arrangements were made this year for a representative of this office to make a further examination of a greater number of farms. In this work he was accompanied by the Chief Accountant of the Department of Agriculture.

I have called the attention of the Department to the lack of uniformity in the methods of accounting at these various farms, and also to practices which, in my opinion, are contrary to the provisions of the Consolidated Revenue and Audit Act, and I have no doubt that the Department will apply the necessary remedy.

BRITISH EMPIRE EXHIBITION

The total amount appropriated for the fiscal year ended March 31, 1925, for expenditure on account of the British Empire Exhibition was $600,000, the expenditure for the year amounted to $599,796.85, leaving an unexpended balance of $203.15. Of this expenditure $40,122.64 was on account of preparatory work for the exhibition of 1925 which was repaid by the British Empire Exhibition authorities, and credited to Casual Revenue in 1925-26. During the year 1924-25, $2,123.18 was received as refunds on account of the expenditure for 1923-24 and credited to Casual Revenue.

Statements and vouchers for all expenditures were duly received and examined at this office with the exception of the accounts of Messrs. Humphreys, Limited, amounting to £119,110 18s. 4d. for the erection of the Canadian Pavilion. So far, I have not received these accounts.

While nothing radically wrong was found in the transactions, the methods followed at London in dealing with the moneys and reporting thereon were not always in accord with the general procedure followed in Government accounting and I was obliged to raise a number of objections with regard thereto. These objections, which will be found in the correspondence in part " H " of this report, were not made until after the greater part of the expenditure for the year had been made, so that it was not possible to make much change during the fiscal year. It is found, however, that the accounts rendered since April 1, 1925, have been more in accord with the Government practice.

I was unable to carry out my suggestion of last year that a monthly audit of these accounts should be made by an official stationed at London, acting under my direction, who would report regularly to this office. It is my intention however to have a thorough inspection made of the books and records as soon as they are received from London.

CANADA HIGHWAYS ACT

The expenditure under this Act is shown in detail in part "W", pages 28 to 38, and following pages in Vol. III, Department of Railways and Canals.

The total Federal aid paid to March 31, 1925, amounted to $16,779,779.04.

Of the total amount ($20,000,000) authorized by the Highways Act, there remained on March 31, 1925, a balance of $3,220,220.96. This unexpended balance will be available until March 31, 1926.

No further local audit was applied, but I intend causing an examination to be made of some of the provincial accounts in the course of the present fiscal year.

WORKMEN'S COMPENSATION ACT

The amounts paid under this heading total $266,889.52. A statement of the payments under this Act will be found in part "W", page 22, and following pages, Department of Railways and Canals.

It was not possible to make a local audit of these payments, but from information I have obtained from the Department, and, as a result of the audit of the statements sent me, I am satisfied that all claims have been carefully examined and audited by the Departmental Officers before any payments were made.

I hope to be in a position to apply a local test audit in some of the provinces during the current fiscal year.

PUBLICITY AND EDUCATIONAL CAMPAIGN TO INCREASE CONSUMPTION OF FISH

Under Vote 259—Conservation and development of deep sea fisheries—as reported in Volume III, part "O", page 77, is an item of $10,000, paid under authority of the Governor in Council as a contribution to assist in conducting a publicity and educational campaign to increase the consumption of fish and stimulate Canadian fisheries.

I have had the accounts of the Canadian Co-operative Fish Publicity Fund, in whose favour the cheques for this contribution were drawn, audited at their office in Montreal. Receipted vouchers in support of the several payments made from the fund were produced, and the books and bank account showed that donations to the required amount had been received on behalf of the Canadian Fisheries Association. The period of audit included two contributions from federal funds of $10,000 each, one of which was paid in the fiscal year 1923-24.

The books of account and other records of disbursements and payments were, so far as I could ascertain, well kept, and all payments appearing therein were made in accordance with the intention of the Orders in Council under which the contributions were authorized.

WELLAND SHIP CANAL, CONSTRUCTION

I caused an examination to be made during the year of the system of accounting adopted at the Head Office at St. Catharines, Ontario, also an inspection of the various stores depots maintained by the Department of Railways and Canals in connection with the construction of the new Welland Ship Canal extending from Port Colborne on Lake Erie to Port Weller on Lake Ontario, a distance of some twenty-five miles.

It was found that the contractors' progress estimates were carefully checked before being forwarded to the Department at Ottawa, by the divisional engineers in special charge of the work who have personal knowledge of the facts to which they certify. All progress estimates are sent to this office for audit before payment is made.

The cement required for the construction work is supplied by the Government, and its allotment to the various contractors is under Government supervision. The precautions taken and the tests applied to ascertain that the cement for which payment was claimed was duly delivered and was correct in quantity and quality appeared to be quite adequate to protect the interests of the Government.

Material purchased by the Government is stored at depots conveniently located for the purpose of distribution. These stores and the records in connection therewith were, so far as could be ascertained by a test audit, in good condition and carefully supervised.

The net cost of the Welland Ship Canal to March 31, 1925, is $50,772,092.77.

YUKON TERRITORY

Since my report of 1923-24, I have had a complete examination made of the Yukon Territorial and Federal accounts by an official of this Office which comprised not only the revenue and expenditure for 1923-24 and 1924-25, but also some of the accounts covering activities which had not been examined by officials of this Department in previous years. This examination went back as far as the fiscal year 1917-18, and a complete report covering all these accounts has been made.

The period occupied in this examination was from June to October, 1925, and it was made under my personal directions and instructions, both before my representative's departure for the Yukon and during the four days in August last in which I made a survey of the situation in the offices of the Territorial Administration.

As the report is very voluminous and complete and as it was only available in December last, the results have not yet been communicated to the various departments interested, but this will be done at an early date.

The accounts and activities covered are as follows:—Accounts of all Departments of the Territorial Government comprising those of the Territorial Agent at White Horse, the White Horse Hospital, the Government Liquor Stores, the Public Administrator, the Gold Commissioner (Controlling and Mining Records Office), and of the Sheriff and Clerk of the Court. The offices of the local Administration and of the Federal Government in Dawson City, Whitehorse, Mayo and Carcross were all visited and the records examined. Besides auditing the accounts in these different offices, an investigation was made of the methods adopted for ascertaining the sources of revenue and whether the collections had been properly made according to Statute and Treasury regulations.

At the request of the Acting Administrator of the Yukon Territory, a cursory examination was also made of the Dawson City municipal accounts.

At the time my representative visited the Carcross Liquor Store a shortage in the stock amounting to $285.60 was found. This amount has since been reimbursed.

Comparative summaries of Revenue and Expenditure of the Yukon Territory Government from 1917-18 to 1924-25, and of the Dominion Government Departments in the Yukon Territory for the years 1922-23, 1923-24, and 1924-25 are shown in part " c " of Vol. I of this report.

PACIFIC CABLE

Correspondence with the Postmaster General respecting the division of profits provided for in the Imperial Statute—1 Edward VII, Chapter 31—will be found in part " S ", page 192, and following pages after details of Post Office Expenditure in Volume III.

CAPITAL EXPENDITURE

It has always been a debatable question what part of the public expenditure should be charged against Capital Account and what part should be considered as ordinary expenditure, and charged against Income. The distinction between these two classes of expenditure often presents considerable difficulties.

In his report on the Public Accounts for 1870-71, Mr. John Langton, the then Auditor General, comments on this question, and Mr. J. M. Courtney, a late Deputy Minister of Finance, in his introduction to the Public Accounts for 1878-79 makes the following statement:—" Since Confederation the practice has been to charge only to Capital Expenditure the sums paid as additions to the

Debt Accounts of the several Provinces forming the Dominion, the further sums paid for the surveys and construction of the Pacific, Prince Edward Island and Intercolonial Railways, the completion and extension of the Public Buildings at Ottawa, and the enlargement and completion of the Canals, and with the exception of the amounts paid for the purchase of the North-West Territory and for the organization of Government therein, no other expenditures have been entered in the statement of affairs. In fact, the only additions to the Capital Account in the Balance Sheet have been expenditures for what may be considered as national undertakings, and the annual outlay for new Custom Houses, Post Offices, Lighthouses, Piers, Dredging, etc., etc., has been made part of the ordinary expenditure. Before Confederation this was not the case and many items now appear in the Balance Sheet which, had the present rule always been in use, would never have appeared there; and as the officials who had cognizance of the expenditures are gradually falling out of the Public Service, I consider the subject should have immediate attention."

These suggestions of Mr. Courtney's appear to have been adopted, as I find that in 1881-82, items amounting to $6,447,412.68 which up to that time had been regarded as expenditures on account of Capital, and shown as assets in the Balance Sheet, were written off by being transferred to Consolidated Fund, in accordance with a report of a Sub-Committee of the Select Standing Committee on Public Accounts, adopted by the House of Commons (*vide* Votes and Proceedings, No. 53, of April 28th, 1882). The principal items, which were thus removed from the Balance Sheet were:—Harbours and Lighthouses, Roads and Bridges, Customs Houses, Post Offices, Dominion Steamers, Miscellaneous Works and Miscellaneous Buildings.

From the above it would appear to have been established by Parliament that the only expenditure that should be charged against Capital is expenditure on works that are considered to be of national importance. If this basis be still recognized as the proper one to apply to the classification of Income and Capital Expenditure, it may be found desirable to ascertain whether it has been adhered to since 1881, at which date the above mentioned adjustment was made. In view of the fact that some doubt exists as to the correctness of some of the charges to capital expenditure in late years, it may be desirable to make a new adjustment to date on the same basis of Capital Assets.

AUDIT OF GOVERNMENT STORES

In my preceding report reference was made to the effect that no regular and systematic audit of Government Stores had been previously possible because of insufficient staff. On account of being still handicapped by delay in appointments to the staff, and, also, owing to other reasons, I have not been able to make greater progress in carrying out my projected plans of re-organization, so that all that is desired has not yet been accomplished in establishing a systematic and continuous audit of these stores.

I am glad to be able to report, however, that considerable improvement was noticed in the past year in the store depots of the departments which were inspected, numbering in all thirty-eight, spread all over Canada and comprising stores of the Departments of Labour, Marine and Fisheries, National Defence, Indian Affairs, Interior, Soldiers' Civil Re-establishment, Justice and Post Office. This improvement was not only apparent in the physical condition of the stores, but also in the way in which the store records are kept, specially at those depots which were inspected in 1924 by officials of this Office. In many cases it was found that methods were up to date, and worthy of praise.

It is apparent that the observations I made last year regarding stores, by calling attention to certain unsatisfactory conditions, had the desired effect of prompting the officials and storekeepers of the various departments to improve their methods and to apply themselves to correcting existing weaknesses. A number of the stores visited have yet to be considerably improved, but in each case where the conditions are not satisfactory, the matter is being taken up with the department in Ottawa. This Office finds a general desire on the part of the officials of the departments to apply the necessary remedy.

Although good work has been accomplished this year, it is but a portion of what will be done in the near future, as my arrangements are well under way in this connection.

Attention was called in my last year's report to the fact that surplus and obsolete stock existed in a certain number of stores. In some depots visited this is still the case, but here also we find an improvement as some of the surplus stores in these branches have been partly, when not entirely, sold outright, or transferred to other depots of the same department, or to other departments, as according to a statement furnished me by the Chief Salvage Officer, the value of the goods transferred from one department to another was $965,096.81, and the value of the goods sold was $101,271.63.

During the current fiscal year (1925-26) an arrangement has been made with the Salvage Officer under which this Office is supplied with copies of all minutes issued by him authorizing the transfer or sale of surplus stores. This will enable me to see that no transfers nor sales are made by any department without proper authority and also that the proceeds of any sale that may have been authorized are duly brought to account. It is my intention to include in my report for the year 1925-26, a statement showing the value of stores transferred or sold by the various departments.

I understand from the Chief Salvage Officer that his dealings with the various departments are generally very harmonious. He is, however, practically dependent on the departments for information as to surplus stores, and it is possible that there may be, especially outside of Ottawa, considerable quantities of surplus stores which are not reported to him.

Inventories of stores, taken as a rule, do not give an indication of the value represented. I am of the opinion that this should be done wherever possible. Most departments have complied with my request to furnish this Office with inventories.

The economy which must have resulted, already, from the improvements effected cannot be valued in figures, but it must be considerable. Further progress in this direction will mean still greater saving in future, provided the officials of the departments are willing to co-operate with this Office, as most of them have expressed their desire to do.

OPEN ACCOUNTS

OPEN ACCOUNTS DUE TO THE DOMINION GOVERNMENT

In the introduction of my report for 1923-24 I referred on page x to certain open accounts as published in the Public Accounts of Canada, and expressed my opinion that it was desirable that a more intensive examination be made from time to time in order to estimate their value, and to report thereon. While I have not been in a position, so far, to fully examine all these accounts, a number of those representing amounts claimed as due the Dominion Government have been subjected to a closer examination, and are reported on below. A more complete examination of the remainder will be made during the current fiscal year, and reported on in my next report.

It would seem advisable that with regard to the control of amounts due to the Government some kind of clearing house should be established through which these accounts should pass; some of these amounts may be due to departments and remain unpaid while amounts due by other departments are paid to some parties, a settlement being effected by contra account. A report to Parliament should be made showing the application of these contra accounts.

IMPERIAL AND FOREIGN GOVERNMENT DEBTS

Among these are the amounts due by the Imperial and Foreign Governments as shewn in Schedule B to the balance sheet in the Public Accounts. These balances due are interest bearing, and the interest is being paid regularly with the exception of that of the two smaller amounts. I understand that securities are held in connection with these foreign debts.

SEED GRAIN AND RELIEF ADVANCES

The amount of $5,200,895.06 appears in the Public Accounts, under the head of Miscellaneous Current Accounts, as being due by settlers to the Dominion Government on March 31, 1925, on account of Seed Grain and Relief Advances made by the Department of the Interior. According to a statement compiled by that department, a copy of which has been supplied me, the total amount actually due on that date, as determined by the accounts of the individual settlers and by the outstanding liens held, was $4,458,169.91. The difference of $742,725.15 between this latter amount and the amount shewn in the Public Accounts probably represents the aggregate of the expenses of distribution and administration, which were charged to this open account, and shewn in the Balance Sheet as an asset, instead of being charged to the expenditure of the fiscal year to which they properly belong. Interest falling due on the indebtedness has not been charged to this account as it accrued, but all amounts collected as interest have been credited to Interest on Investments as ordinary revenue; the total amount of interest due and unpaid is stated by the Interior Department to be $1,775,954.71. I am not in a position at present to make any further statement as to the probable collectibility of these amounts, some of which date as far back as 1876, but it is my intention to make a further examination of this account.

The Public Accounts also shew an amount of $99,517.16 as being due by the Province of Saskatchewan in connection with the Seed Grain Distribution of 1908. This amount represents the unpaid portion of the value of seed grain supplied settlers on patented lands in Saskatchewan in 1908, for which that province is responsible. The amount shewn as due does not include interest, which according to the agreement was to be charged at 5 per cent. The amount of interest due, according to a statement furnished by the Department of Finance, is $196,808.07.

THE RAILWAY GRADE CROSSING FUND

This fund was established in 1909 under the authority of section 239-A of the Railway Act as enacted by chapter 32 of the statutes of 1909. That section directed that the sum of $200,000 each year for five consecutive years from April 1, 1909, be appropriated and set apart from the Consolidated Revenue Fund, and placed to the credit of a special account, to be applied by the Board of Railway Commissioners towards actual construction work of protection for the public at level railway crossings. Legislation passed in 1914 and in 1918, respectively, made the total period of contribution twenty years from April 1, 1909.

During the first five years of its existence the fund was credited with $1,000,000, while the expenditure was $75,397.81. Although there was thus $924,602.19 at the credit of the fund on March 31, 1914, Parliament directed that the contributions be continued for another five years with the result that up to March 31, 1919, $2,000,000 in all had been credited to the fund and only $283,664.12 expended, leaving a balance of $1,716,335.88 at the credit of the fund on March 31, 1919, when fresh legislation was enacted directing that the annual contributions be continued for another ten years. These last directions of Parliament, however, have not been carried out, as nothing has been credited to the fund since 1918-19, the account up to March 31, 1925, standing as follows: total contributions, ten years to April 1, 1918, $2,000,000; total expenditure to March 31, 1925, $496,851.29; balance at credit of fund, $1,503,148.71. The intention of Parliament as to the continuation year by year of an advance of $200,000, irrespective of the amount of the expenditure made by the Railway Commission, is not quite clear, but it seems reasonable to suppose that the intention was to place $200,000 each year at the disposal of the Railway Commission for aid to grade crossings during that year, and that any part of the annual grant remaining unexpended at the close of the year should be surrendered. As the amount at the credit of this fund is shewn as a liability in the balance sheet, I feel it my duty to bring this matter to the notice of the House of Commons.

The various other open accounts examined do not call for special mention.

TRUST FUNDS

The following is a comparative statement of the balances on March 31, 1924, and March 31, 1925, standing at the credit of certain open accounts which are included in the Balance Sheet in the Public Accounts under the head of " Trust Accounts " in schedule " O ". The figures given as the balances on March 31, 1924, at the credit of the Pilots' Pension Funds of St. John and Sydney differ from those given in the corresponding statement in my report for 1923-24 by $18,500 and $8,000, respectively. These differences are due to my including in the statement for 1923-24 bonds amounting to these figures, which although forming part of the Pension Funds, had not been formally credited to them.

The balances at the credit of the Canadian National Railways Guaranteed Bond Issues Outstanding Interest Accounts were not included in the statement for 1923-24.

TRUST FUNDS

—	Credit Balance March 31, 1925	Credit Balance March 31, 1924	Increases	Decreases
Canadian Military Canteen Funds	$ 1,909,122 02	$ 1,896,622 02	$ 12,500 00	
Canadian National Railways Guaranteed Bond Issues (outstanding interest)	74,000 00	29,275 00	44,725 00	
Common School Fund	2,657,715 02	2,656,136 99	1,578 03	
Contractors' Security Deposits	606,666 12	970,865 78	.....	$ 364,199 66
Empress of Ireland Relief Fund	857 92	954 38	.....	96 46
Immigration Guarantee and Special Fund	379,360 10	76,788 48	302,571 62	
Indian Trust Funds	12,124,389 17	11,931,367 74	193,021 43	
Military Estates, Fund No. 1	144,457 69	165,377 77	.....	20,920 08
Military Estates, Fund No. 2	26,671 88	25,915 36	756 52	
Militia and Defence Regimental Funds	110,867 28	107,498 17	3,369 11	
Pilots' Pension Funds—				
Decayed Pilots, Montreal	87,542 36	83,622 98	3,919 38	
Halifax	58,324 66	55,030 37	3,294 29	
St. John	12,158 75	9,645 67	2,513 08	
Sydney	9,162 89	5,978 23	3,184 66	

TRUST FUNDS—*Concluded*

—	Credit Balance March 31, 1925	Credit Balance March 31, 1924	Increases	Decreases
Provident Fund—I.C. Ry. and P.E.I. Ry. Employees	$ 158,708 31	$ 332,986 82	.....	$ 174,278 51
School Lands—				
Alberta	198,373 30	197,180 52	$ 1,192 78	
Manitoba	34,442 85	26,544 45	7,898 40	
Saskatchewan	355,925 78	390,346 42	.....	34,420 64
Strathcona Trust Accounts	500,000 00	500,000 00	.....	
	19,448,746 10	19,462,137 15	580,524 30	593,915 35
Less Pilotage Funds Invested in Bonds	140,893 33	134,893 33	6,000 00	
Total Trust Funds as per Schedule "O", Public Accounts	19,307,852 77	19,327,243 82	574,524 30	593,915 35

All these Trust Accounts are subjected to the same examination by this Office as the regular appropriation accounts. Fully detailed statements are rendered monthly, both of collections and expenditure, by the departments charged with the administration thereof. Special examinations were recently made at the Department of National Defence by an experienced official of this Department. A special study has also been made of these accounts with the view of tracing them back to the beginning, in order to determine as far as possible the original source of the funds, the authority under which they were created, and any special regulations governing their administration.

All were traced to their original source with the exception of the Common School Fund, as this Fund dates back to pre-Confederation days.

The balance remaining at the credit of the Canadian Military Canteen Fund of $1,909,122.02 does not include $250,000 Victory Bonds, held originally in London, England, but transferred to Canada in 1921, in addition to the cash then on hand. Final disposal is to be made of this Fund in accordance with an Act passed at the last Session of Parliament.

The Empress of Ireland Relief Fund is administered in England, the credit balance representing amounts undistributed in Canada at the close of the fiscal year.

The large increase during the year in the amounts to the credit of the Immigration Guarantee and Special Fund is due, in part, to sums previously carried in Agency Trust Accounts having been transferred to this account and, in part, to an increase in the number of immigrants admitted conditionally. In the introduction to my report for 1923-24, I mentioned on page x that I had called the attention of the Department of Immigration and Colonization to the inadequacy of the guarantee bonds in the case of some of the departmental agents. While that Department has not considered it necessary to increase the amount of the bonds, it has, to a certain extent, met my objections by requiring the agents, as a general rule, to transmit to Ottawa bonds which are for a longer period than one year. The agency trust accounts are examined periodically by the departmental travelling auditor who transfers to Ottawa such amounts as he considers advisable. In addition, fully detailed statements of the deposits into and the payments from these agency trust accounts, supported by the paid cheques, are received monthly at this Office.

Detailed statements and accounts relating to the Indian Trust Fund will be found in part "I", pages 56-191, Vol. II, of this Report.

Reference was made in last year's report to some instances where moneys collected and administered by officers of departments were held by them in Trust Accounts, and to other cases where these moneys were administered by the department itself. In both cases these moneys did not come under my audit. There are yet a few of these accounts that do not come under my supervision, but this is being remedied.

No further action has been taken with regard to the disposition made of moneys received by the Custodian of Enemy Debts and Property under the Treaty of Peace (Germany) Order, 1920. These moneys, the amount of which is considerable, are still held in the name of the Custodian and are not deposited to the credit of the Receiver General.

The securities held by the Department of Finance in connection with some of the above funds have not been verified by this Office.

THE SUPERANNUATION ACT, 1924

Further difficulties have been encountered in connection with the Superannuation Act, 1924, and correspondence on this subject is printed in Vol. I of this Report, part " d ", pages 20-29. As stated by the Deputy Minister of Finance, there have been found some inconsistencies in the Act which should be remedied by legislation and, with a view of indicating some of the difficulties met with, the correspondence on the subject is reported.

The most important points referred to are the following:

The grant of an allowance under the Superannuation Act and a gratuity under another Act based upon a period of service which was included in both cases.

The grant of an allowance based upon the stated annual salary while contributions are made only on the salary received.

The payment of both the salary and the superannuation allowance of a retired official on his re-appointment to the service.

The payment of the allowance of the retired official for a period subsequent to his death. One of the points dealt with is covered by my letter printed in the Report for 1923-24, Vol. I, part " d ", page 13.

In my Report for 1923-24, part " d ", page 10, was published correspondence with the Treasury Board in which attention was called to the re-employment of persons retired under the Public Service Retirement Act with allowances which they continued to draw as well as the salaries of the new positions, with the result that in some cases the employee received a larger remuneration after retirement than before. The question was then raised in anticipation of similar conditions arising under the new Superannuation Act. It was hoped some action would be taken to control the amount of remuneration to be paid to a re-employed superannuated officer, if the circumstances justified his re-employment. As anticipated, the question has arisen under the new Act, and at the request of the Deputy Minister of Finance, the Deputy Minister of Justice has stated his opinion that such an employee would continue to be entitled to receive his retiring allowance unless as a condition of his re-entry into the service he was required to accept some modification of such benefit. (See letter page d-25.) In this connection reference is made to the view expressed by the Hon. Mr. Fielding in a letter to the Auditor General, dated July 19, 1897, " I concur in the view expressed by you, that as a general rule, where superannuated officials are re-employed in the public service, it is only reasonable that their superannuation allowance should be suspended during the period of such service. But the intention to suspend the allowance should be clearly made known to the party at the time of his re-employment and of agreeing with him as to the allowance he is to receive for the work assigned to him." No regulation has been passed to govern payment in such cases.

In part " c," page 8, Vol. I, is included a statement showing the receipts and disbursements in connection with the various Superannuation and Pension systems and Funds. This gives the amount of receipts as $5,562,918.24 and of disbursements as $36,669,913.44.

MISCELLANEOUS STATEMENTS

ARREARS DUE

In reference to the statements published of "Arrears Due" in part "c" of Volume I of this report, it will be noticed that these arrears have been arranged this year under their respective classes, as follows:—

(*a*) Arrears Due—General.

(*b*) Statement of interest accrued but not paid on Loans and Advances to Railways, Government Merchant Marine and Harbour Commissioners.

(*c*) Statement of Principal in Arrears on sales of Indian Lands—Indian Trust Funds.

(*a*) This is a comparative statement for the years 1923-24 and 1924-25, based on information received from the various departments. In addition to the information usually requested from the various departments in regard to arrears due, they were requested to indicate as far as possible, the fiscal year in which the indebtedness was incurred and to give a brief report as to the possibility or otherwise of recovering each amount. The total arrears due the Dominion Government at 31st March, 1925, amounted to $10,803,760.27 and it will be noticed that there is a net decrease from the previous year of $1,408,394.56. The major portion of these arrears, amounting to $8,254,020.49, represents the overdue principal and interest from sales of Dominion Lands. Of the balance of arrears amounting to $2,549,739.78, it would appear from the information provided and from my observations that approximately $1,000,000 of this amount is probably irrecoverable as it represents very old accounts which have been long outstanding. These old accounts should be investigated and unless some further action can be taken in the matter, authority should be obtained to write them off.

(*b*) This is a statement of accrued interest on Loans and Advances made to Railways, Government Merchant Marine and certain Harbour Commissioners. The interest due for 1924-25 amounted to $36,698,608.36, which, together with accumulative arrears of $154,414,715.51, gives a total in arrears of $191,113,323.87.

(*c*) This is a comparative statement of arrears in connection with the Indian Trust Funds. All moneys resulting from the sale or lease of Indian Lands are deposited with the Dominion Government and held in trust for the benefit of the individual bands of Indians to whom the lands belong, to be expended in accordance with the provisions of the Indian Act. The arrears, of principal only, were $1,897,783.78 at March 31st, 1925, this being a net increase from the previous year of $3,058.45.

The arrears as shown in these statements do not appear as an asset in the Public Accounts.

In addition to the above statements of Arrears, certain subsidiary statements are given as in previous years, such as "Advertising, Printing and Lithographing", "Legal Expenses, etc.". The following are added this year as it is considered that they also give information that will be serviceable.

LOANS, SUBSIDIES AND GRANTS, CONTRIBUTIONS OR ALLOWANCES

On account of the complicated and often improper classification of a number of these grants, the amounts paid under these headings which are distributed in the numerous General Votes, on departmental authority only, may possibly have escaped notice and been omitted from this statement. In my opinion, Parliamentary authority should be obtained for all grants, etc., either in the form of a specific vote, whenever practicable, or by a clause in a general vote to

the effect that grants for specified purposes may be made, subject to the approval of the Governor General in Council. This would facilitate the solving of some of our difficulties, and save considerable correspondence. Payments of grants on mere departmental authority should not, in my opinion, be permitted. There are two questions worthy of consideration in connection with the examination of this expenditure: (*a*) Are some of these grants legitimate charges against the appropriations from which they are paid; and (*b*) are they applied to the purposes indicated and are they productive of the results anticipated?

Grants to individuals for special services, and loans to banks under the Finance Act, have not been included in this statement. With the exception of a few Commissions such as the Ottawa Improvement Commission and the National Battlefields Commission, no statements of the expenditure under these grants are rendered the Government and no audit of the expenditure is made by this Office.

SUPERANNUATION AND PENSIONS, CIVIL AND MILITARY

The purpose of this statement is to show the items of each of the funds, and the operations of the year with the grand total of receipts and disbursements resulting in a total expenditure for 1924-25 of $36,669,913.44 which represents 10.04 per cent of the total expenditure for the last fiscal year.

EXPERIMENTAL FARMS, SUMMARY OF REVENUE AND EXPENDITURE

This statement gives as nearly as possible the cost of operating each of the farms, including disbursements for repairs to buildings, etc.

PUBLIC WORKS DEPARTMENT, GRAVING DOCKS, REVENUE AND EXPENDITURE

PUBLIC WORKS DEPARTMENT, TELEGRAPHS, REVENUE AND EXPENDITURE

The last three statements show the Revenue and Expenditure of some of the activities. In future reports, I hope gradually to increase the number of these statements, which are helpful in acquiring a better understanding of the various operations carried on by the departments, until all activities have been covered.

It would have been preferable, had it been possible, to present these last statements on an ordinary commercial basis instead of on a cash basis, and thus show the actual results of the operations of each activity. This, however, is not possible under the present system of keeping accounts, either for these activities, or for any others under the various departments.

Further details concerning the various categories of accounts contained in the above statements, together with the result of my examination of a number of these accounts, will be found in the several chapters of this report, and specially in that entitled " Open Accounts."

Two other statements have been added to the above concerning the revenue and expenditure of the Yukon Territory which are further explained in the sub-chapter of Audit of Expenditure, entitled " Yukon Territory."

AUDIT OF IMPERIAL PENSIONS PAID IN CANADA AND THE UNITED STATES

The work undertaken by me at the request of the Imperial Ministry of Pensions in connection with the audit of all Imperial pensions paid in Canada and the United States has been continued to the present. Last summer, representatives of the Imperial Government, one representing the Imperial Ministry of Pensions and the other, the Comptroller and Auditor General, spent several months inspecting the work connected with these accounts. They expressed

satisfaction with the manner in which the examination and audit of the accounts was performed by my staff, and they informed me that they would report favourably in connection therewith.

All the expenditure incurred in connection with this work, including the salaries of those clerks loaned to me by other departments, has been repaid by the Imperial Government for the year 1924-25, and for five months of the current year.

AUDIT OFFICE

PERSONNEL OF STAFF

The staff of the Office in January, 1926, exclusive of those temporarily employed on the work connected with the payment of the election accounts, was 195 as compared with 201 in January, 1925, and 207 in January, 1924. Although there has been a reduction of six in that period, the increase in the number of male employees was fourteen. Some of these new assignments are chartered accountants or highly trained commercial accountants and auditors while, with the exception of a few juniors, the others had previous, sometimes extensive, accounting experience. In order to obtain suitable men with these qualifications, the Commission, at my request, held several special examinations. By this means I was able to obtain better men than was possible by having the selections restricted to the regular list of the Commission.

The greatest care is taken in matters of promotion, each one being made only after the most careful investigation and ratings as to quality and output of work, personal characteristics, and attendance record of the employee. Increases of salary are approved only after enquiry, and upon recommendation by the chief of the division to which the employee is attached.

The training of new officials, the regrouping of the staffs and of the work of the various divisions of this Office and the shifting of employees to work of different nature, while taking place temporarily retarded the work. But these and other measures are beginning to give some results, although their full benefit will only be felt later.

I wish, however, to repeat what I said in my previous report, that even under the most favourable conditions, it is a difficult task to obtain highly qualified men for this Office, and, under the present limitations, it is much more so. I may add that it is also difficult to properly reclassify this staff owing to certain other limitations, which cause delay and otherwise impede the work of reorganization.

It is a known fact that a reasonably rapid and effective reorganization of any kind can only be accomplished if the greatest possible liberty of action is permitted, at least during the period in which it is taking place, and a sufficient measure of freedom should be given me in this connection.

ATTENDANCE AND LEAVES OF ABSENCE

Owing to a larger number of the personnel of the staff having been seriously ill, the average percentage of leave of absence during the calendar year of 1925 has been exceptionally high, being 11·07 as against 8·22 days in 1924. The casual leave per employee, however, for the same period has decreased from 4·44 in 1924 to 3·96 days in 1925.

In the course of my personal survey of outside offices, I found an absence of uniformity in the methods of keeping the attendance records, even in offices of the same departments. In some of them only memoranda are kept and officials are not required to sign the register. I strongly advise the use of approved and uniform attendance records throughout the Service. These should be distributed to all offices and accompanied by printed instructions to be posted in each of them throughout Canada. Civil Service Regulations (Section

70) with regard to attendance and leave of absence appear to be not strictly observed in too many cases. The consequences are that in these instances this Office has no proper means of controlling the attendance and leaves of absence of the personnel.

HOUSING OF STAFF

The rearrangement and redistribution of space, and co-ordination of branches of this office, mentioned in my last report, had the desired effect of increasing the quality and quantity of the output, particularly of the five larger divisions now more properly housed in the Transportation Building. Unfortunately, the housing of one of our most important divisions, situated on the third floor of the East Block, although improved, is still unsatisfactory due to the fact that the staff is distributed in too many small rooms.

I wish to emphasize again my observations of last year with regard to the rooms on the first floor allocated to the Auditor General. I then called attention to the insufficiency of the accommodation for the increased number of Chief Supervisory Officers and their assistants, who should be directly under my orders. That condition still exists with the result that the progress of the reorganization of the office is hampered because the space in the East Block is not sufficient to permit me to have the new appointees to my staff placed under my immediate direction. I earnestly submit that some relief should be given to this very unsatisfactory condition of things, and that serious and practical means be taken to that end, at the earliest possible moment.

I am still of the opinion that efficient and practical organization of this and other departments cannot function unless staffs are adequately grouped and properly accommodated, and until such time when conditions permit the removal of present handicaps in this particular, Civil Government expenditure may not be reduced to as great an extent as would otherwise be possible, and consequent savings effected.

Conditions relating to the storing of the great quantity of valuable fiscal records of the Government have not changed, and my remarks of last year still apply.

FORM OF ANNUAL REPORT

Last year I drew the attention of Parliament, in the chapter entitled " Form of Annual Report," page xx, to the advisability of changing the method of compiling and presenting the Auditor General's report to the House of Commons. Since that time I have received no directions in that connection, and have therefore deemed it my duty not to make any essential changes in the mode of presenting my report.

Again, this year, will be found in Volume I, the condensed matter of the whole report but very considerably improved in its classification and by the numerous features added such as new statements, explanations furnished by departments of the variations between the estimates and expenditure, and audit notes; also additional facilities for reference to votes and to various items in the three volumes. The contents of Volumes II and III have also been greatly changed as to the order in which the headings and subheadings of revenue and expenditure are presented, the segregation and classification of the details which are all given in sequence and to correspond with the order in which they are shewn in the summaries of revenue and expenditure. It will be seen that special attention was given to Open Accounts, Trust Accounts and subsidiary statements in connection with expenditure in order to facilitate the study of the various activities, and render this report as informative and intelligible as possible under the present methods of keeping Government accounts. Notwithstanding these additions and the increase in the volume of the correspondence, the number of pages of this report has again been reduced.

SUGGESTED CHANGES IN THE FORM OF THE APPROPRIATIONS

Separate definite appropriations for all salaries, in my opinion, would afford a much better control of officials employed throughout Canada, as more fully explained in the chapter in this report entitled "Separate Votes for Salaries and Audit of Pay-lists."

In a few cases appropriations are made, which, in addition to making provision for the payment of salaries and of cost of administration, make provision for making loans or advances to be repaid in subsequent years. The appropriation for Soldier Land Settlement is an instance of this, the vote for the fiscal year 1925-26 reading: "Advances to soldiers, and *re* general settlement of lands held under the Soldier Settlement Act, cost of administration of Soldier Settlement and general land settlement, including salaries." As a large part of the expenditure under this appropriation is of the nature of loans to settlers and has accordingly, for accounting purposes, to be carried in an open account, such appropriation, and every appropriation of a similar nature, should be divided into at least three distinct votes, viz:—

(*a*) Salaries.
(*b*) Costs of Administration.
(*c*) Advances to settlers, to be carried in an open account.

In some departments, notably the Public Works Department, the votes are given in considerable detail; in other departments, very little detail is given of the votes and in several cases there is a somewhat indefinite vote such as General Expenses. In these latter cases it not unfrequently happens, on account of the indefiniteness of the votes, that expenditures of like nature are charged against more than one vote. This is, in my opinion, a very unsatisfactory state of affairs and I consider that all expenditures of the same nature, made by any one department should be charged against the one vote, and that there should never be any room for question as to which one of two or more votes a particular payment should be charged. Cases also happen in which, when an item of expenditure appears to me to be more or less doubtful, I am informed by the department that provision for the same was made by Parliament, when actually there is nothing in the vote to indicate that such expenditure was contemplated by Parliament.

To overcome these difficulties, I would suggest that the different departments be required to present their estimates in fuller detail in the Supply Bill, which is my guide to the appropriations, and that the latter be voted according to a well-conceived and defined method of classification. This classification should conform to the requirements of a standardized, practical and simple system of accounting, applicable to all Services.

I consider it my duty to call the attention of the House to such matters as the above, which may have a direct or indirect bearing upon the efficiency of my statutory duties, with regard to my examination of Revenue and Expenditure.

VERIFICATION OF STOCK IN VAULT, FINANCE DEPARTMENT, AND OF STOCK AT OFFICES OF ASSISTANT RECEIVERS GENERAL, ETC.

I brought to the notice of the House of Commons, in my last report, the repeal of a Treasury Board Minute of 1881, and also the Minute of February 10th, 1910, in which the Auditor General was directed to make an examination, from time to time, of the vault in the Finance Department, and to verify the stock therein.

The Minute of 1881 was passed as a result of correspondence with the then Auditor General, who evidently was of opinion that he was not in a position, under the Consolidated Revenue and Audit Act, to make the suggested examina-

tion unless explicitly required so to do by the Minister of Finance. The Treasury Board in authorizing the issue of the Minute evidently agreed with this opinion.

The Minute passed contained, among other provisions, the following directions to be observed by the Auditor General and the Finance Department:—

Rule 15. That the several Receivers General do render in future their accounts as at present but in duplicate, one copy to be sent to the Finance Department, the other to the Auditor General.

Rule 16. That the stock in the vault be now verified by the Auditor General or the Assistant Auditor.

The Minute of February, 1910, directed that the Auditor General be required to examine and verify the amount of specie held by the several Assistant Receivers, etc. The new Treasury Minute of January 20th, 1925, which repeals these Minutes, does not include the above directions, and in view of their omission therefrom, it seems clear to me that, notwithstanding my firm belief that the examination and verification of the "stock in the vault" and in the Assistant Receivers' offices should form part of my statutory duties, I am excluded from such duty.

I have not, therefore, taken any steps since the date of this latter Minute with the view of making an examination and verification of the stock in the vault or in the various Assistant Receivers Generals' offices.

I have, of course, in this regard, given all due attention to the view expressed by the Minister of Finance in the House of Commons (Hansard, 1925, page 5138, second column) that the Minute "only cancels the direction as to certain special requirements made under Section 63 of the Act, but leaves the Auditor General, notwithstanding, with power to perform the same duties as fully and completely as if directed to do so by the Minister of Finance, under the general requirement of other Sections which deal with the accounting of all public moneys."

To my mind the statute quite clearly provides that the Auditor General may not make any such examination unless he is explicitly required to do so by the Minister of Finance under Section 63 of the Audit Act. This was evidently the position taken by the Treasury Board in passing the Minute of November, 1881, and I am not aware of any change in the Statute since that time that would affect the conditions in this regard.

Section 17 (2) of the Consolidated Revenue and Audit Act enacts that "The Auditor General and the Deputy Minister of Finance shall examine and cancel debentures, Dominion and provincial notes, and other securities representing the debt of Canada and which have been redeemed."

In accordance with this section, an examination is made by officials of this Office, acting in conjunction with representatives of the Department of Finance, of all bonds, debentures and interest coupons, which have been redeemed, and a test audit is made of the notes withdrawn from circulation. All these securities, notes, etc., are destroyed by maceration under the joint supervision of representatives of this Office and of the Finance Department.

I am glad to be able to report that, as the number of officials engaged in this work has been increased, the percentage of notes counted, which previously was about one per cent, now exceeds four per cent of the lower denomination notes, and in the case of notes of higher denominations all are counted before destruction.

In regard to the interest payments on Dominion bonds made on coupons and by cheques to registered bondholders, the methods of audit at present applied have been under study ever since 1924, but, owing to circumstances connected with the reorganization of the Office, and the difficulties encountered, no great changes were made. Lately, however, this matter has been gone into

very thoroughly and effectively, and a method of audit which will embrace all phases is now under preparation and will be ready shortly. This plan will adequately cover all requirements, be effective, and realize savings, with the co-operation of the Department of Finance.

GENERAL REMARKS

With respect to certain matters mentioned in my previous report, Vol. I, page xxii, which were being investigated at the time, it appeared to me, after obtaining relevant information, that some measure of protection is at present afforded with regard to the " Audit of Transportation ", although later it may be found desirable to apply certain improvements in methods of control.

In connection with the " Examination of Contracts ", which is one of the important duties of this office, very difficult questions arise as to the fulfillment of contract requirements and delays in performance of contract obligations. Very close attention is given in this office to this examination, as shewn in the correspondence in part " V ", Vol. III, but further means may be taken to render it still more effective. In order to insure that contracts be given in accordance with the requirements of the law, it is desirable that all tenders be opened in the presence of officials specially designated for that purpose.

The third matter referred to, which concerns the " Control of Amounts due the Dominion Government ", has been dealt with in part, as may be seen in the chapter dealing with the report on Open Accounts. This work is at present in progress, very careful attention being given to this category of accounts which comprises the arrears due. See Vol. I, part " c ", page 3.

With regard to the provision under Section 31 of the Consolidated Revenue and Audit Act, an attempt has been made to devise certain forms adaptable to all the services for use in connection with my audit. The departments were therefore circularized, but little progress has been made, mostly due to the fact that I was unable to keep a qualified official continuously employed on this work.

As all through the Services there are a great many operations of a similar nature, especially in connection with financial transactions, great savings would be effected by standardizing the forms.

My personal survey of the various departmental activities of the Government in Western Canada, in addition to the local examinations made by officials of my staff in Eastern Canada, besides giving me a comprehensive knowledge and a more thorough and true idea of prevailing conditions throughout the whole of the Government Services, will be very useful to me in dealing with matters constantly arising in the examination of the accounts.

Among other things, this survey has revealed that the better organized outside offices are those of departments which keep in closer contact with their branches by means of a regular system of periodical inspection and of written instructions, and of departments which have been more recently established. I am of the opinion that such inspections would be of great benefit if instituted more generally in all departments.

During the difficult process of reorganization of this office strenuous efforts were necessary to make such a general survey of outside offices and to carry on the current audit work, the scope of which has been greatly extended as shewn in previous chapters of this report; the stress was further accentuated by the fact that about forty members of the staff have been employed on the Election Accounts in addition to the temporary assistance, and I desire to acknowledge the good work done by the Assistant Auditor General, the other chief assistants, and the staff generally during the year.

GEO. GONTHIER, L.I.A., C.A.,
Auditor General.

OTTAWA, February 4, 1926.

RAPPORT ANNUEL DE L'AUDITEUR GÉNÉRAL

EN VERTU DE

LA LOI DU REVENU CONSOLIDÉ ET DE L'AUDITION

INTRODUCTION

J'ai l'honneur de présenter le rapport de l'Auditeur général pour l'année financière terminée le 31 mars 1925, comme l'ordonne la Loi du revenu consolidé et de l'audition.

Vu le fait que la Chambre des communes ne s'est pas encore occupé des diverses questions que j'ai cru de mon devoir de signaler à son attention dans mon rapport de l'année dernière, je me suis trouvé gêné dans mes efforts pour améliorer, avec les moyens à ma disposition, le rendement du bureau et la portée générale du travail accompli.

Malgré les difficultés rencontrées, ce rapport démontre que l'on a déjà obtenu une certaine mesure de succès.

FONDS CONSOLIDÉ

Comme on peut le constater par le sommaire général des recettes et par les autres états des recettes et des dépenses des divers départements, vol. I, partie "b", page 2 et pages 8-51 respectivement de ce rapport, le revenu net pour l'année financière terminée le 31 mars 1925 a été de $351,532,272.71. En sus de cette somme, il a été perçu un montant de $700,280.26 en remboursement des dépenses imputables sur le capital dans les années antérieures, ce qui fait un total de $352,232,552.97. Ce dernier montant ne comprend pas $6,000,553.90, cette partie des recettes postales affectée par le ministère des Postes au paiement des salaires et allocations des maîtres de poste ruraux, ni le montant de $22,536,-325.98 qui, après avoir été inclus dans les revenus déposés au crédit du receveur général, a été plus tard déboursé pour les drawbacks de douane, les remboursements d'accise et autres chapitres imputables sur le revenu.

La rétention du revenu des postes pour payer les salaires et allocations de certains maîtres de poste, et la remise des drawbacks, etc., en les prenant sur le revenu, sont conformes à une coutume suivie depuis longtemps. Cette coutume a été portée à l'attention de la Chambre des communes dans les rapports antérieurs.

Ce revenu comprend les remboursements de dépenses dans les années antérieures et les recettes provenant de la vente de matériel, terrains, etc. Ces recettes ne sont pas de même nature que les rentrées ordinaires du revenu et devraient être groupées séparément. Nous essaierons d'en tenir un compte séparé dans le prochain rapport.

Pour l'année en question, le bill des subsides prévoyait une dépense de $251,267,851.39. La dépense réelle couverte par cette dotation de crédits a été de $191,376,913.77. En sus de ce montant, il a été payé sous l'empire de lois spéciales une somme de $173,865,911.12, ce qui forme une dépense totale de $365,242,824.89 pour l'année financière terminée le 31 mars 1925. Les comptes

NOTE

The following translation was made by the Official Translators of the House of Commons.
La traduction qui suit a été faite par les Traducteurs officiels de la Chambre des Communes.

de crédits qui m'ont été transmis pour vérification par les divers départements, en vertu de l'article 51 de la Loi du revenu consolidé et de l'audition, et certifiés d'après la forme prescrite par la loi, sont inclus dans ce volume. L'explication des dépenses en sus des subventions accordées m'a été fournie par les fonctionnaires responsables dans chaque département et est donnée en annexe, avec les explications des économies suivant les réponses que j'ai reçues. Quelques départements semblent s'opposer à me donner des explications sur les économies pour la raison donnée que la loi n'exige pas explicitement que ces explications soient ajoutées en annexe aux comptes de crédits. On trouvera à la page d—4 de ce volume une lettre que j'ai écrite au ministre des Finances pour expliquer mon opinion à ce sujet.

On remarquera que la dépense réelle pour l'année financière est inférieure de $59,890,937.62 au montant estimé des dépenses dans le bill des subsides. Il me semble que je devrais être en mesure de faire connaître à la Chambre des communes l'explication donnée par les départements sur cette marge considérable. Ceci renferme des crédits s'élevant à $46,527,000 pour prêts au réseau de l'Etat, dont on n'a déboursé que $10,000,000.

En sus des explications ci-dessus mentionnées et insérées après les comptes des crédits, j'ai mis des notes de vérification concernant certains chapitres de dépenses au sujet desquels j'avais des objections à porter ou des remarques à faire aux départements intéressés. On trouvera la correspondance à ce sujet et pour les autres dépenses incluses dans ce rapport à la partie " d " du volume I, et après les détails des recettes et des dépenses des départements dans les volumes 2 et 3.

SOMMAIRE DES REVENUS ET DES DÉPENSES POUR LES ANNÉES TERMINÉES LE 31 MARS 1924 ET LE 31 MARS 1925

	1924-25	1923-24	Augmentation	Diminution
REVENUS—				
En général	$ 335,502,150 75	$ 384,921,203 11	$ 49,419,052 36	
Intérêt sur placements	11,332,328 50	11,916,479 11	584,150 61	
Guerre et démobilisation, recettes	16,880 28	320,349 38	303,469 10	
Recettes diverses (Annexe N° 38 des Comptes publics)	4,680,913 18	9,745,157 56	5,064,244 38	
Total des revenus	351,532,272 71	406,903,189 16	55,370,916 45	
CRÉDITS VOTÉS—				
Fonds consolidé—				
Ordinaire—				
Bills des subsides	231,894,280 82	269,730,366 99	37,836,086 17	
Crédits statutaires	173,461,947 26	179,529,988 33	6,068,041 07	
	405,356,228 08	449,260,355 32	43,904,127 24	
Capital—				
Bills des subsides	19,373,570 57	18,805,972 63		$ 567,597 94
Crédits statutaires	403,963 86	16,395 90		387,567 96
	19,777,534 43	18,822,368,53		955,165 90
Total pour le fonds consolidé: Crédits	425,133,762 51	468,082,723 85	43,904,127 24	955,165 90
DÉPENSES DOTÉES DE CRÉDITS—				
Fonds consolidé—				
Ordinaire—				
Bill des subsides	174,530,086 60	196,321,669 55	21,791,582 95	
Statutaires	173,461,947 26	179,529,988 33	6,068,041 07	
	347,992,033 86	375,851,657 88	27,859,624 02	
Capital—				
Bills des subsides	16,846,827 17	11,746,592 23		5,100,234 94
Statutaires	403,963 86	16,395 90		387,567 96
	17,250,791 03	11,762,988 13		5,487,802 90
Total pour le fonds consolidé: Dépenses	365,242,824 89	387,614,646 01	27,859,624 02	5,487,802 90

Pour 1924-25, le relevé des revenus et dépenses ordinaires au compte du revenu consolidé, établi par le ministère des Finances, se trouve aux pages 4 et 5 des Comptes publics, et le sommaire (y compris le rajustement indiqué ci-dessus) donne les chiffres suivants:—

Revenus			$ 351,532,272 71
Dépenses d'après ce rapport		$ 365,242,824 89	
Moins les chapitres suivants, non inclus dans les Comptes publics:			
Bills des subsides:—			
Comptes ouverts	$ 21,480,604 17		
Fonds d'amortissement	3,142,284 24		
Dépenses imputables sur le capital	17,250,791 03	41,873,679 44	323,369,145 45
Excédent des recettes sur les dépenses, comme l'indiquent les Comptes publics			28,163,127 26

Le total des dépenses faites au compte du Revenu consolidé se chiffre à $365,242,824.89, comme l'indique l'état susmentionné, et comprend la somme de $134,789,604.22, formée de l'intérêt sur la dette publique et des chapitres de dépenses résultant de la guerre, détaillés dans le tableau suivant avec chiffres comparatifs pour 1923-24, indiquant pour 1924-25 une diminution nette totale de $289,159.57:—

	1924-25	1923-24
Règlements de réclamations de guerre	$ 523,811 55	$ 766,432 17
Monuments des champs de bataille	195,312 59	108,773 18
Fonds patriotique canadien		210,000 00
Commission impériale des cimetières de guerre	446,895 77	371,784 78
Pensions:—		
(a) Pensions de la guerre européenne	33,706,885 88	33,344,941 32
(b) Traitements et dépenses casuelles de la Commission des pensions	84,651 19	78,523 44
Rétablissement des soldats dans la vie civile	8,765,880 42	9,970,992 68
Etablissement des soldats sur des terres	1,371,828 85	1,532,978 25
	45,095,266 25	45,384,425 82

VÉRIFICATION DES REVENUS

Cette année, nous avons en général vérifié les recettes d'une manière plus approfondie, ayant obtenu plus de renseignements de la part des départements et examiné de plus près les contrats, baux, ententes, arrêtés du Conseil, duplicata de reçus, pièces justificatives, registres de comptabilité, etc.

Les rentrées de recettes ont été vérifiées à fond à un bien plus grand nombre de bureaux de perception, dans quelques départements, et nous avons fait des enquêtes sur les procédés employés, pour voir si l'on avait encaissé toutes les sommes dont le recouvrement était requis en vertu des statuts ou des règlements du Trésor. Ces enquêtes ont révélé des faiblesses de différents genres, dans un certain nombre de cas. Surtout, elles ont permis de découvrir qu'on n'avait pas de bon système de comptabilité ni d'uniformité dans l'emploi des recettes et des fonds. Parfois, on ne les dépose pas aussi promptement qu'on le devrait au crédit du Receveur général. Nous avons constaté que lorsque les départements avaient des inspecteurs ou vérificateurs ambulants compétents pour faire des visites dans les divers services une fois ou deux fois par année, cette anomalie n'existe pas ou compte pour peu de chose.

Un grand sommaire des recettes par service pour l'année terminée le 31 mars 1925, et des états comparatifs des recettes des ministères pour les années 1923-24 et 1924-25 figurent dans la partie " b ", aux pages 2 et 6, vol. I. Le dernier

de ces états montre l'augmentation ou la diminution par département et la diminution totale des recettes de la dernière année financière, soit $50,003,202.97. Je tiens à signaler les notes explicatives placées au bas de ces tableaux; c'est une innovation.

Nous n'avons pas pu donner une analyse complète de la recette susmentionnée pour 1924-25, surtout en ce qui concerne les rentrées éventuelles. Mais le nouveau genre de sommaire des recettes et dépenses, qui comporte une classification plus uniforme et plus juste des recettes et dépenses de chaque ministère, aidera peut-être à faire cette analyse, et sera sans doute apprécié.

Le paragraphe suivant traite plus au long de la diversion des revenus.

DIVERSION DES REVENUS

Dans mon dernier rapport, j'ai signalé le fait qu'on opérait la diversion de recettes qui devraient être déposées au crédit du Receveur général, mais dont on se sert pour payer certaines dépenses.

Dans la partie I, aux pages 54-55 du volume II, j'ai publié des états comportant des exemples de ces diversions. On verra par ces états que le commissaire des Indiens à Regina, au 31 mars 1925, avait un compte de production intensifiée de $10,035.91. Ce compte a été autorisé en vertu de la Loi des mesures de guerre, mais il disparaît graduellement par suite du changement de circonstances.

Pendant l'année financière 1923-24, plus de $79,000 des bénéfices nets ont fait retour au crédit du Receveur général et la somme de $15,706.91 a été reportée à 1924-25, tandis que le montant ci-dessus était réduit à $10,035.91 à la fin de l'année.

Vu que la Loi des mesures de guerre est abrogée depuis longtemps, ce solde, il me semble, aurait dû être déposé au crédit du Receveur général et l'on aurait dû fermer le compte. L'emploi des recettes perçues n'a probablement causé aucune perte au Trésor en définitive. Toutefois, il est irrégulier, à mon sens, puisqu'il n'est pas conforme aux exigences de la Loi du revenu consolidé et de l'audition (article 35).

En outre, il n'y a aucune autorisation parlementaire pour la dépense de ce fonds.

Dans les rapports précédents, nous avons signalé cette affaire, et, apparemment, le ministère est à prendre des moyens pour fermer ce compte, de même que le compte du magasin de Regina dont le détail figure dans la partie I, à la page 55 du volume II.

Le détail des dépenses du ministère de l'Agriculture, qui figure à la page 60, partie "A" du volume II et aux pages suivantes, indique certains remboursements pour vente de bétail et de produits agricoles. La recette provenant de ces sources, soit $130,391.58, figure comme un remboursement de dépense au lieu d'avoir été déposée comme un revenu. Suivant mon interprétation de l'article 35 de la Loi du revenu consolidé et de l'audition, ce mode de comptabilité est contraire à la loi. Je suis d'avis que si cette pratique doit continuer, elle devrait être autorisée soit par un amendement à la Loi de l'audition soit par une disposition spéciale insérée dans la Loi des subsides.

Il y a d'autres cas de diversion de recettes du même genre dans d'autres ministères, mais les sommes engagées ne sont pas aussi considérables.

Il n'a pas été soulevé d'objection quant aux remboursements de dépenses lorsque ces remboursements s'appliquent à des paiements effectués pendant la même année financière.

VÉRIFICATION DES DÉPENSES

Au cours de mon premier rapport annuel l'an dernier, particulièrement dans les trois derniers chapitres, j'ai suggéré qu'à mon avis le temps était venu de conseiller l'opportunité d'apporter des changements importants au mode suivi actuellement pour effectuer la vérification gouvernementale des dépenses et des comptes. On n'a pas donné suite à cette suggestion. Après avoir étudié de près les conditions existantes, tant à Ottawa que dans les 123 bureaux extérieurs de la plupart des départements qui ont fait l'objet d'un examen ou d'une inspection détaillée, et sur lequel nombre j'ai eu personnellement l'avantage d'en visiter 57 au cours de mon voyage à la côte du Pacifique et au Yukon l'été dernier, je suis plus convaincu que jamais de l'urgence de ces changements. Je tiens à réaffirmer ce que j'ai dit alors. L'accroissement du chiffre et de la variété des déboursés du gouvernement et de ses activités, les conditions qui changent continuellement, et l'étendue des développements qui se produisent au Canada, sont des éléments d'importance vitale qui devraient être examinés sérieusement. De plus, ce bureau étant constamment en contact avec tous les départements et renseigné à un haut degré sur le fonctionnement de chacun, occupe une position exceptionnelle qui lui permet d'observer les conditions existantes dans tout le service et pourrait conséquemment être un instrument utile, si l'on décidait d'effectuer des changements destinés à faire face à la situation, pourvu que les moyens nécessaires à cette fin soient mis à sa disposition.

La nomination d'un comptable dans chaque département, tel que mentionné dans le chapitre intitulé " Contrôle des dépenses " de mon dernier rapport, serait à mon avis un pas dans la bonne direction, car ce fonctionnaire, étant nommé par le Conseil du Trésor et se trouvant responsable au Parlement, verrait à la vérification préalable de toutes les dépenses dans chaque département et par le fait même soulagerait ce bureau d'une partie considérable des détails de la vérification et de la comptabilité qu'il accomplit présentement. Ceci permettrait en plus l'examen *pari passu* des déboursés par le bureau de l'Auditeur général, tel qu'exigé par l'article 58 de la Loi du revenu consolidé et de l'audition, chose si désirable mais qui n'est pas possible dans les conditions actuelles.

Durant la dernière année financière, autant qu'on a pu constater, dans les dépenses totales au chiffre de $365,242,642.89, des paiements directs s'établissant à $65,664,305.06 subirent une vérification préalable, d'autres s'élevant à $143,256,002.25 furent soumis à une vérification préalable partielle, et la balance des dépenses payées par lettres de crédit a fait le sujet d'une vérification rétrospective. Outre ces montants, les paiements de drawbacks et autres remboursements de revenu se chiffrant par $22,536,325.98 ont été soumis à un examen plus minutieux que dans le passé. Les paiements directs mentionnés ici comprennent les bordereaux de paie des fonctionnaires permanents des départements à Ottawa qui font le sujet d'une vérification préalable, à l'exception de ceux du Sénat et de la Chambre des communes, sur lesquels l'attention de la Chambre a été attirée à la page XXIX de l'introduction de mon rapport de 1923-24.

Un classement du grand total des dépenses susmentionnées accompagné des tantièmes pour cent y relatifs a été établi comme suit: —

—	Montant des dépenses	Pourcentage des dépenses totales
Intérêt sur la dette publique	$134,789,604 22	36·90
Crédits, subventions, allocations, etc	20,474,273 03	5·61
Pensions et pensions de retraite	36,669,913 44	10·04
Dépenses non classées, y compris le gouvernement civil	134,577,639 00	36·85
Prêts et avances	21,480,604 17	5·88
Dépenses imputables sur le capital	17,250,791 03	4·72
Dépenses totales	365,242,824 89	100%

Si le système de comptabilité de tous les départements était organisé sur une base uniforme quant au classement, et si les méthodes employées dans le commerce étaient suivies, jusqu'à un certain point, en ce qui concerne la classification des dépenses selon les fins auxquelles elles ont été affectées, ce qui permettrait d'établir d'aussi près que la chose est pratique le coût des différents services, je serais en mesure de fournir d'autres pourcentages très utiles quant au montant de la dépense non-classée de $134,575,939 qui pourraient être employés avantageusement pour faire la comparaison du coût relatif de ces services au cours de chacune des années financières subséquentes. Cela est impossible avec les méthodes existantes.

COMPTES D'ÉLECTIONS

L'administration des comptes d'élections, qui entraîne un déboursé de plus de deux millions de dollars et l'émission de plus de 100,000 chèques en règlement d'au moins 500,000 comptes, la correspondance volumineuse qui s'y rattache, et le travail de comptabilité et de vérification qui retombe sur ce bureau augmentent à chaque élection et sont en voie de devenir un facteur sérieux et troublant dans le fonctionnement de ce bureau. Il faudra peut-être prendre des mesures en vue de diminuer et de faciliter le travail que comportent ces comptes. La question est maintenant à l'étude, avec le concours du directeur des élections.

PAIEMENTS QUI N'ONT PAS ÉTÉ EFFECTUÉS PENDANT LA PÉRIODE COMPTABLE

L'article 61, alinéa (*e*), de la Loi du revenu consolidé et de l'audition me prescrit d'attirer l'attention, dans les rapports que je présente à la Chambre des communes, sur les paiements qui n'ont pas été effectués pendant la période comptable. J'assume que le mot " période " employé dans cet article signifie l'année financière au cours de laquelle lesdites réclamations ont été présentées et le paiement est venu à échéance. Conformément à cette prescription de la loi, je dois signaler qu'on a effectué des paiements pour une somme de près de $1,500,000 pendant l'année financière couverte par le présent rapport, paiements qui, autant que je puisse constater par les pièces justificatives, remontent à une date antérieure au 31 mars 1924. Si les paiements n'ont pas été effectués au cours de l'année financière dont ils relèvent, cela résulte en partie, sinon en totalité, de l'amendement à la Loi du revenu consolidé et de l'audition adopté à la session de 1922 (12-13, Georges V, chap. 15).

Dans mon rapport annuel de l'année financière 1923-24, j'ai attiré l'attention sur cet amendement. Evidemment, tant que cette modification restera en vigueur, de semblables paiements seront effectués tous les ans et il sera nécessaire de les signaler, bien que les services ordonnateurs n'en soient nullement blâmables.

Il convient de noter que cette modification a poussé certains ministères à recourir à des méthodes irrégulières, par exemple l'émission anticipée de chèques, afin de porter lesdites dépenses au débit du crédit de l'année financière dont elles relèvent. La correspondance figurant à la partie W, pages 103-105, et à la partie O, page 110, illustre ce point.

CRÉDITS DISTINCTS POUR LES TRAITEMENTS ET VÉRIFICATION DES BORDEREAUX DE PAIE

J'appelle de nouveau l'attention sur ce que je considère être les désavantages de la présente méthode de voter les traitements et sur les avantages qui résulteraient si l'on séparait les traitements des autres dépenses.

La plus grande partie des traitements du service intérieur à Ottawa sont donnés en détails sous le chapitre " gouvernement civil ". Les traitements du reste du service intérieur et de tous le service extérieur figurent sous le chapitre

" Crédit général " sans aucun détail et souvent sous un crédit général auquel sont également imputées d'autres dépenses. Dans certains ministères des commis travaillant dans le même bureau et faisant le même travail sont payés à même des crédits différents. Quand le Parlement vote les traitements dits du gouvernement civil, il ne vote pas les traitements de tous les employés du service intérieur, car quelques-uns sont payés à même un crédit affecté au service extérieur et figurent sur des bordereaux de paie distincts. En telle éventualité, le nombre d'employés peut être accru et les traitements et la classification élevés sans que le Parlement ne puisse découvrir une telle intention dans les crédits. Si tous les employés permanents du service intérieur étaient payés à même le crédit dit " gouvernement civil " et figuraient au même bordereau de paie, le Parlement serait parfaitement renseigné sur le nombre d'employés et le montant des traitements; il en résulterait aussi des avantages pour la vérification et la comptabilité.

Quant au service extérieur, si les crédits affectés aux traitements étaient séparés des crédits affectés aux autres catégories de dépenses, il serait comparativement facile de préparer un état indiquant la dépense totale du chef de traitements ou salaires pour tout le Dominion. Ce renseignement m'est souvent demandé par des députés et autres personnes, mais à cause de la difficulté découlant du présent régime, ces statistiques n'ont pu encore être compilées.

Depuis la publication de mon dernier rapport, on a opéré la revision des traitements du service intérieur et d'une partie du service extérieur. Vu la rétroactivité de cette revision au 1er avril 1924, laquelle comportait un remaniement des traitements et de la gratification pour une période de deux ans, le travail nécessité par la vérification et l'examen des bordereaux de traitements et de gratification fut considérablement accru.

L'examen des bordereaux de paie m'a révélé que certains ministères emploient des fonctionnaires qui, contrairement aux dispositions de la Loi du service civil, n'ont pas reçu de certificat de la Commission du Service civil. La plupart de ces cas ont été portés à l'attention du Conseil du Trésor. Toute la correspondance échangée à ce sujet figure à la partie d, vol. I, pages 37-48 du présent rapport.

RÈGLEMENTS DU CONSEIL DU TRÉSOR CONCERNANT LES ALLOCATIONS PERSONNELLES POUR VOYAGES ET AUTRES SERVICES

Ayant examiné les comptes des divers ministères, j'ai constaté une absence prononcée d'uniformité dans la manière d'effectuer le paiement des différentes marchandises ou des divers services. Dans le but d'introduire plus d'uniformité et d'économie dans les dépenses publiques, j'ai écrit au Conseil du Trésor au sujet de ces catégories de dépenses, suggérant l'adoption de règlements qui feraient disparaître les difficultés que j'ai rencontrées dans l'examen de ces comptes. Les règlements actuels du Conseil du Trésor en vigueur depuis de nombreuses années ont été efficaces à faire disparaître les méthodes irrégulières, mais de nouvelles éventualités se présentent de temps à autre que ne couvrent pas les présents règlements.

Certaines questions sont plus importantes que d'autres, et si on adoptait des règlements définissant les dépenses raisonnables on pourrait plus efficacement contrôler ces catégories de dépenses et il en résulterait de l'économie pour l'Etat.

Comme il n'existe pas de règlements pour la gouverne des fonctionnaires, l'absence d'uniformité dans les comptes soumis à mon examen est inévitable. N'étant pas en état de révoquer en doute aucun compte parce que les écritures diffèrent de celles des autres fonctionnaires, je signale la chose au Conseil du Trésor.

Ce sont: —

" Les allocations pour les uniformes des employés de l'Etat ".

" Les allocations aux employés de l'Etat pour usage de leurs propres automobiles ".

" Frais de nettoyage et de blanchissage ".
" Avances pour frais de déplacement ".
" Allocations de voyages réclamées par les fonctionnaires pour les journées passées à bord d'un navire ".
" Allocations de déplacement non autorisées par le Conseil du Trésor '.

On trouvera dans les rapports mes lettres qui ont trait à ces questions, la première dans le rapport de 1923-24, page d–38, vol. 1, et les autres dans le vol. I du présent rapport, partie d–32 à 37.

ACHAT ET ENTRETIEN DES AUTOMOBILES

J'ai signalé au cours de l'année le projet de payer les automobiles pour voyageurs à même les crédits votés pour les fins générales. En une ou deux occasions on voulait imputer les dépenses de cette nature sur le compte des dépenses contingentes du gouvernement civil, mais il est bien évident, d'après la définition des dépenses contingentes indiquée dans la loi, que cette manière d'agir serait irrégulière. On rendrait plus facile le paiement des automobiles pour voyageurs et des frais d'entretien si l'on fixait un montant spécial pour ces déboursés dans le bill des subsides pour chacun des départements qui font usage d'automobiles. On ferait aussi cesser le besoin d'une correspondance, autrement nécessaire, ayant trait à des réclamations du même genre qui ne constituent pas clairement des charges pouvant être imputées sur le crédit pour les fins générales, si l'on insérait dans le bill des subsides un montant spécial de la manière voulue.

TRAVAUX D'IMPRESSION ET DE RELIURE EXÉCUTÉS EN DEHORS DE L'IMPRIMERIE NATIONALE

On trouvera aux pages "R" pages 7 et 8 et "ZZ", pages 58 et 59 du volume III la correspondance attirant l'attention des départements sur les paiements faits pour des travaux d'impression contrairement aux dispositions de la Loi des impressions et de la papeterie publiques. J'ai publié ces lettres pour que la Chambre des Communes puisse prendre connaissance des explications données par le sous-ministre.

COMPTE DES AVANCES À L'IMPRIMEUR DU ROI

On trouvera à la page "T"–29 du Volume III la correspondance ayant trait à l'avance de $200,000 à l'Imprimeur du Roi aux termes de l'article 42 de la Loi des impressions et de la papeterie publiques. Je désire attirer tout particulièrement l'attention sur la lettre de l'Imprimeur du Roi en date du 2 novembre 1925 dans laquelle il fait remarquer qu'il faudra avoir recours à une nouvelle loi pour obtenir une avance plus considérable que le montant actuellement autorisé.

SUBVENTIONS AUX PROVINCES

Sous le régime des lois du Parlement fédéral constituant les provinces de l'Alberta et de la Saskatchewan il est stipulé que, comme les terres domaniales ne constituent aucune source de revenu pour lesdites provinces, celles-ci recevront en remplacement un montant annuel basé sur la population indiquée par le recensement quinquennal.

A la suite d'un examen plus approfondi on a constaté qu'en calculant ce montant d'après le chiffre approximatif de la population au lieu de le calculer d'après la population indiquée par le recensement quinquennal, il avait été payé $656,250.00 en trop à ces deux provinces au cours des années précédentes.

Le paiement en trop fait à la province de la Saskatchewan a été remboursé et je comprends que pareil remboursement sera fait par la province de l'Alberta.

On trouvera aux pages F–71-72-73 du Volume II la correspondance ayant trait à cette question, y compris l'opinion du sous-ministre de la Justice.

PAIEMENTS DIFFÉRÉS

J'ai mentionné dans mon rapport pour l'année financière 1923-24, sous cette rubrique, certains édifices destinés à servir de bureaux, achetés par l'Etat et devant être payés par versement. Les versements annuels pour la présente année financière ont été payés au moment convenu, réduisant ainsi la balance de $1,175,-849.99 due aux propriétaires le 31 mars 1924, à $976,374.19 le 31 mars 1925. On trouvera dans le Volume III, sous la rubrique du ministère des Travaux publics, les détails de ces paiments pour l'année financière.

DÉPENSES IMPRÉVUES

Les déboursés effectués à même le crédit pour les dépenses imprévues au cours de l'année financière terminée le 31 mars 1925 ont atteint le chiffre de $61,214.67 contre $35,515.62 en 1923-24, soit une augmentation de $25,699.05. Comme l'exige le bill des subsides toutes les dépenses faites à même ce crédit ont été autorisées par le Gouverneur en Conseil avant d'être payées. On en trouvera les détails dans la partie "a", à la page 30, du présent volume.

FERMES EXPÉRIMENTALES

Par suite de certaines constatations, des fonctionnaires de ce bureau qui ont fait une vérification par voie d'épreuve à trois fermes expérimentales au cours de l'année 1924, on a pris des mesures, cette année, pour qu'un représentant de ce bureau fasse un examen plus approfondi d'un plus grand nombre de fermes. Il a été secondé dans ce travail par le comptable en chef du ministère de l'Agriculture.

J'ai attiré l'attention du département sur le manque d'uniformité dans les méthodes de comptabilité suivies à ces différentes fermes, de même que sur des manières d'agir qui sont, à mon avis, contraires aux dispositions de la Loi du revenu consolidé et de l'audition, et je ne doute pas que le département prendra les mesures nécessaires pour remédier à cet état de choses.

EXPOSITION DE L'EMPIRE BRITANNIQUE

Le total des crédits votés pour l'année financière terminée le 31 mars 1925, pour les dépenses imputables sur le compte de l'Exposition de l'Empire britannique, a été de $600,000 et les dépenses pour cette même année ont été de $599,-796.85, laissant un reliquat non utilisé de $203.15. De ce montant, on avait dépensé $40,122.64 pour les travaux de préparation de l'exposition de 1925, montant qui a été remboursé par les autorités de l'Exposition de l'Empire britannique et porté au crédit du compte du revenu casuel en 1925-26. Au cours de l'année 1924-25 on a reçu $2,123.16 à titre de remboursement des dépenses de l'année 1923-24 et ce montant a été porté au crédit du revenu casuel.

Notre bureau a reçu et examiné tous les états et toutes les pièces justificatives touchant les dépenses à l'exception des comptes de MM. Humphreys, Limited, au montant de £119,110-18-4 pour la construction du pavillon canadien. Je n'ai pas encore reçu ces comptes.

Bien qu'il n'y ait eu, au fond, rien de répréhensible dans ces transactions, néanmoins la méthode suivie à Londres relativement à la disposition des fonds et à la rédaction des rapports qui s'y rattachent n'était pas toujours conforme à la procédure généralement suivie pour la comptabilité des services du gouvernement et je me suis trouvé dans l'obligation de soulever un certain nombre d'objections à ce sujet. Mais ces objections, que l'on trouvera dans la correspondance, à la partie "H" du présent rapport, n'ont pu être faites avant que la plus grande partie des déboursés pour l'année n'ait été effectuée, de sorte qu'il a été

impossible de modifier sensiblement la situation au cours de l'année financière. On constatera cependant que les comptes rendus depuis le 1er avril 1925 se conforment mieux à la pratique suivie par le gouvernement.

Je n'ai pu donner suite à ma suggestion de l'année dernière concernant une vérification mensuelle de ces comptes qui devrait être entreprise par un fonctionnaire résidant à Londres, agissant sous ma direction et dont le devoir serait de faire régulièrement rapport à ce bureau. C'est mon intention, cependant, de faire procéder à une inspection complète des livres et documents aussitôt qu'ils seront reçus de Londres.

LOI DES GRANDES ROUTES PUBLIQUES

Les déboursés effectués en application de la loi susdite sont donnés en détails aux pages W—28-38 et suivantes, dans le Vol. III, ministère des Chemins de fer et Canaux.

Le total des avances payées par le gouvernement fédéral au 31 mars 1925 s'élève à $16,779,779.04.

Sur le total de $20,000,000, autorisé par la Loi des grande routes publiques, il existait, au 31 mars 1925, un reliquat de $3,220,220.96. Ce reliquat non utilisé sera en disponibilité jusqu'au 31 mars 1926.

Il n'y a pas eu d'autre vérification locale mais je me propose de faire examiner au cours de la présente année financière un certain nombre de comptes provinciaux.

LOI DE COMPENSATION OUVRIÈRE

Les sommes payées de ce chef s'élèvent à un total de $266,889.52. On trouvera un relevé des paiements effectués en conformité de la loi susdite à la page W-22 et aux pages suivantes (Ministère des Chemins de fer et Canaux).

Il m'a été impossible de faire procéder à une vérification locale de ces paiements mais suivant les renseignements obtenus du ministère, et comme résultat de la vérification des relevés qui m'ont été envoyés je suis porté à croire que toutes les réclamations ont été soigneusement examinées et vérifiées par les fonctionnaires du ministère avant d'effectuer aucun paiement.

J'espère être en mesure d'entreprendre localement une vérification par épreuve dans quelques-unes des provinces pendant le cours de la présente année financière.

CAMPAGNE DE PUBLICITÉ ET D'ENSEIGNEMENT EN VUE D'AUGMENTER LA CONSOMMATION DU POISSON

Le crédit 259—Conservation et développement des pêcheries de haute mer—tel que rapporté au Vol. III, page O-77, est un item de $10,000 payé sous l'autorité du Gouverneur en conseil à titre de contribution en vue d'aider à la campagne de publicité et d'enseignement pour augmenter la consommation du poisson et stimuler l'industrie des pêcheries canadiennes.

J'ai fait vérifier, à ses bureaux de Montréal, les comptes de la Caisse de publicité ichtyologique de la coopérative canadienne, en faveur de qui les chèques représentant la contribution fédérale ont été émis.

Les pièces justificatives acquittées à l'appui des divers paiements effectués qui sont imputables sur ce fonds ont été produites et les livres et le compte de banque font voir que les contributions pour le montant requis ont été reçues en faveur de l'Association canadienne des pêcheries. La période de vérification renferme deux contributions de la caisse fédérale de $10,000 chacune, dont une versée pendant l'année financière 1923-24.

Autant que j'ai pu en juger les livres de compte et autres états des déboursés et paiements effectués ont été bien tenus et tous les paiements dont il y est fait mention ont été faits conformément à l'intention des arrêtés en conseil en vertu desquels les contributions ont été autorisées.

CONSTRUCTION DU NOUVEAU CANAL WELLAND

Au cours de l'année j'ai fait procéder à l'examen du système de comptabilité adopté au bureau central à Ste-Catherine, Ontario, et aussi à l'inspection des diverses matières en dépôt dans les magasins du ministère des Chemins de fer et Canaux relativement à la construction du nouveau canal de haute navigation Welland, de Port-Colborne, sur le lac Erié, à Port-Weller, sur le lac Ontario, une distance d'environ vingt-cinq milles.

On a constaté que les décomptes progressifs des entrepreneurs ont été attentivement vérifiés—avant de les envoyer au ministère à Ottawa—par les ingénieurs régionaux spécialement en charge des travaux qui ont personnellement connaissance des faits certifiés par eux. Tous les décomptes progressifs sont expédiés à ce bureau pour vérification avant de faire aucun paiement.

Le gouvernement fournit le ciment destiné à la construction et sa distribution entre les divers entrepreneurs est sous la surveillance des fonctionnaires du gouvernement. Les précautions prises et les épreuves mises en pratique, en vue de s'assurer que le ciment pour lequel on réclamait le paiement avait été dûment délivré et que la quantité et la qualité étaient exactement représentées, m'ont semblé tout à fait suffisantes pour la protection des intérêts du gouvernement.

Les matériaux achetés par le gouvernement sont déposés dans des magasins convenablement situés pour les fins de distribution. Ces matières et les relevés qui s'y rapportent étaient, autant qu'une vérification par épreuve nous permette d'en juger, en bon état et sous une surveillance attentive.

Le coût net du canal de haute navigation Welland, au 31 mars 1925, est de $50,772,092.77.

TERRITOIRE DU YUKON

Depuis mon rapport de 1923-24 j'ai fait faire un examen complet des comptes du territoire du Yukon et du gouvernement fédéral par un fonctionnaire de ce bureau, lequel examen a porté non seulement sur les recettes et dépenses de 1923-24 et 1924-25, mais aussi sur certains comptes concernant des opérations qui n'avaient pas été examinées par des fonctionnaires de ce département au cours des années antérieures. Cet examen a été fait jusqu'à l'année financière 1917-18 et un rapport complet couvrant tous ces comptes a été rédigé.

Cet examen a duré du mois de juin au mois d'octobre 1925 et a été conduit sous ma direction et suivant mes instructions personnelles, tant avant le départ de mon représentant pour le Yukon que pendant les quatre jours du mois d'août dernier au cours desquels j'ai fait un relevé de la situation dans les bureaux de l'administration territoriale.

Vu que le rapport est volumineux et complet et qu'il n'a été prêt qu'au mois de décembre dernier, les résultats n'ont pas encore été communiqués aux divers ministères intéressés mais on y verra prochainement.

Les comptes et opérations faisant partie du rapport sont comme suit: Comptes de tous les départements du gouvernement du territoire y compris le bureau de l'agent territorial à White Horse, l'hôpital de White Horse, les magasins de spiritueux du gouvernement, le bureau de l'Administrateur public, du Commissaire de l'or (bureau de contrôle et des archives minières) et ceux du shérif et du greffier de la cour. Tous les bureaux de l'administration locale et du gouvernement fédéral à Dawson City, White Horse, Mayo et Carcross ont été visités et les registres examinés. Outre la vérification des comptes dans ces divers bureaux, on a conduit une enquête sur les méthodes adoptées pour découvrir les sources de revenus et afin de savoir si les perceptions avaient été effectuées conformément aux statuts et aux règlements du Trésor.

A la demande de l'Administrateur intérimaire du territoire du Yukon, il a été procédé aussi à un examen rapide des comptes municipaux de Dawson City.

Lors de l'inspection, par mon représentant, du magasin de spiritueux de Carcross, on a constaté un détournement de marchandises pour la valeur de $285.60 Cette somme a été depuis remboursée.

Des états sommaires comparatifs des recettes et dépenses du gouvernement du territoire du Yukon de 1917-18 à 1924-25, et des ministères du gouvernement fédéral, dans le territoire du Yukon, pour les années 1922-23, 1923-24 et 1924-25 sont indiqués dans la partie " c " du Vol. I du présent rapport.

CÂBLE DU PACIFIQUE

La correspondance avec le ministre des Postes relativement à la division des profits, tel que stipulé dans le Statut Impérial I Edouard VII, Chapitre 31— paraît à la page S-207 et aux pages suivantes, après les détails concernant les dépenses du ministère des Postes, dans le Volume III.

DÉPENSES IMPUTABLES SUR LE CAPITAL

La question de déterminer quelles sont les dépenses publiques qui doivent être imputables sur le capital et quelles sont celles qui doivent être regardées comme dépenses ordinaires et imputables sur le revenu a toujours été une question sujette à débat. La distinction entre ces deux catégories de dépenses présente souvent des difficultés considérables.

Dans son rapport sur les Comptes publics de 1870-71, M. John Langton, l'Auditeur général d'alors, discute cette question. M. J. M. Courtney, ancien sous-ministre des Finances, dans son introduction aux Comptes publics de 1878-79, fait l'observation suivante: "Depuis la Confédération la coutume a été de n'imputer sur le capital que les paiements de sommes représentant des additions aux comptes de dettes des diverses provinces composant le Canada, de sommes complémentaires payées pour les travaux d'expertise et de construction des chemins de fer Pacifique canadien, Intercolonial et de celui de l'Ile du Prince-Edouard, pour le parachèvement et l'extension des édifices publics à Ottawa, l'agrandissement et le parachèvement des canaux; et si l'on excepte les montants payés pour l'achat du territoire du Nord-Ouest et pour l'organisation de son gouvernement, il n'a été porté dans le bilan des opérations aucune autre dépense. De fait, les seules sommes additionnelles du compte de capital portées au bilan ont été des dépenses ressortissant à ce que l'on pourrait appeler des entreprises nationales; les déboursés annuels tombant sous les rubriques Bureaux de douane, Bureaux de poste, Phares, Quais, Dragage, etc., ont fait partie des dépenses ordinaires. Mais il n'en était pas ainsi avant la Confédération et plusieurs item figurant maintenant au bilan n'y auraient jamais figuré si la règle actuelle avait toujours été suivie. Et comme les fonctionnaires qui eurent connaissance de ces dépenses quittent de jour en jour le service public, je suis d'avis que la question devrait faire l'objet d'une étude immédiate."

Ces suggestions de M. Courtney semblent avoir été adoptées, car je constate qu'en 1881-82 des item se chiffrant à $6,447,412.68, qui, jusqu'à cette date avaient été regardés comme dépenses imputables sur le capital, et inscrits comme actif au bilan, furent biffés et transportés au fonds du revenu consolidé, conformément au rapport d'un sous-comité du comité permanent des Comptes publics adopté par la Chambre des communes (*Voir* Procès-Verbaux, n° 53, 28 avril 1882). Les principaux item qui furent ainsi enlevés du bilan furent ceux compris sous les rubriques suivantes: Havres et Phares, Routes et Ponts, Bureaux de douane, Bureaux de poste, Vapeurs du gouvernement, Divers travaux et Divers édifices.

Il semblerait donc, d'après ce qui précède, que le Parlement a établi que la seule dépense qui doit être imputable sur le capital est celle ressortissant aux

travaux qui sont regardés comme étant d'utilité nationale. Si ce principe est encore reconnu comme le véritable principe applicable à la classification des dépenses imputables sur le revenu et le capital, il serait peut-être bon de s'assurer s'il a été observé depuis 1881, date à laquelle la mise au point susmentionnée a été effectuée. Etant donné qu'il existe un doute sur l'exactitude de certains item imputés sur le compte de capital au cours de ces dernières années, il serait peut-être expédient d'effectuer une nouvelle mise au point jusqu'à cette date sur le même principe des capitaux fixes.

VÉRIFICATION DES COMPTES-MATIÈRES

Mon rapport antérieur mentionnait le fait qu'il n'avait pas été précédemment possible de faire la vérification régulière et systématique des comptes-matières par suite de l'insuffisance du personnel. Le retard dans les nominations au personnel me causant encore des difficultés, et aussi, pour d'autres motifs, je n'ai pas été capable de pousser plus loin l'exécution de mes plans projetés de réorganisation, de sorte que tout ce que l'on désire n'a pas été encore accompli dans l'établissement d'une vérification systématique et continue de ces comptes.

Toutefois, il me fait plaisir de signaler que l'on a remarqué des améliorations considérables l'année dernière dans les magasins de matières qui ont été visités, au nombre de trente-huit en tout et répartis dans tout le Canada. Ils comprennent des magasins des ministères du Travail, de la Marine et des Pêcheries, de la Défense nationale, des Affaires des sauvages, de l'Intérieur, du Rétablissement des soldats dans la vie civile et des Postes. Ces améliorations ne se sont pas fait sentir seulement dans l'état physique des magasins, mais aussi dans la manière de faire les écritures, surtout à ces magasins que les vérificateurs de ce bureau ont visités en 1924. Dans bien des cas on a constaté que les méthodes étaient modernes et dignes d'éloges.

Il est évident que les observations que j'ai faites l'an dernier touchant les magasins, en attirant l'attention sur certains états de choses insatisfaisants, ont eu l'effet désiré d'inciter les fonctionnaires et les magasiniers à améliorer leurs méthodes et à s'appliquer à corriger les faiblesses existantes. Un certain nombre des magasins visités sont susceptibles d'améliorations considérables, mais dans chaque cas où les conditions ne sont pas satisfaisantes, la chose est communiquée au ministère intéressé à Ottawa. Ce bureau constate le désir général de la part des fonctionnaires des ministères de faire les modifications qui s'imposent.

Bien qu'il ait été accompli assez de besogne cette année, ce n'est qu'une partie de ce qui sera accompli dans un avenir rapproché, vu que mes arrangements sont en très bonne voie à ce sujet.

Dans mon rapport de l'année dernière j'attirais l'attention sur le fait de l'existence d'un excédent de stock désuet dans un certain nombre des magasins. Dans quelques-uns des dépôts visités le même état de choses existe, mais, ici aussi nous constatons une amélioration vu qu'une partie de l'excédent des matières dans ces divisions a été partiellement, sinon entièrement, vendue immédiatement, ou transférée dans d'autres dépôts du même ministère, ou dans d'autres ministères, selon un état fourni par le récupérateur en chef. La valeur des marchandises transférées d'un ministère à un autre s'est élevée à $965,096.81, et la valeur des marchandises vendues s'élevait à $101,271.63.

Pendant l'année financière courante (1925-26) il a été conclu un arrangement avec le récupérateur, en vertu duquel celui-ci fournit à ce bureau copies de tous les règlements émis par lui, l'autorisant à effectuer le transfert ou la vente de l'excédent des matières. Cela va me permettre de voir à ce qu'aucun transfert ou vente ne se fasse par aucun ministère, sans autorisation convenable

et aussi de voir à ce que les produits de toute vente ayant pu être autorisée soient dûment inscrits dans les comptes. J'ai l'intention d'inclure dans mon rapport pour l'année 1925-26 un état indiquant la valeur des matières transférées ou vendues par les divers ministères.

J'apprends du récupérateur en chef que ses rapports avec les divers ministères sont généralement très harmonieux. Cependant, il dépend pratiquement des ministères pour obtenir des renseignements touchant l'excédent des matières, et il se peut qu'il y ait, surtout en dehors d'Ottawa, des quantités considérables d'excédents de magasins qui ne lui sont pas signalés.

D'une manière générale, les inventaires des matières n'indiquent pas la valeur qu'elles représentent. Je suis d'avis que celle-ci devrait être donnée chaque fois que la chose est possible. La plupart des ministères se sont conformés à ma demande de fournir à ce bureau des inventaires.

L'économie qui a déjà résulté des améliorations effectuées doit être considérable, bien qu'elle ne puisse pas être évaluée en chiffres. D'autres progrès en ce sens produiront de plus grandes économies dans l'avenir, pourvu que les fonctionnaires des ministères consentent à collaborer avec ce bureau, comme la plupart d'entre eux en ont manifesté le désir.

COMPTES OUVERTS

COMPTES DUS AU GOUVERNEMENT FÉDÉRAL

Dans mon introduction au rapport de 1923-24 j'ai parlé à la page XXXIV de certains comptes ouverts publiés dans les Comptes publics du Canada et je m'y suis exprimé comme étant d'opinion qu'il était désirable d'en faire entreprendre de temps à autre un examen plus approfondi afin d'en estimer leur valeur réelle et d'en rédiger un rapport approprié. Jusqu'ici il m'a été impossible de faire un examen complet de ces comptes mais un certain nombre de ceux qui représentent ces sommes réputées dues au Gouvernement du Dominion ont été soumis à une inspection plus rigoureuse et il en est fait rapport ci-après. La balance de ces comptes sera soumise à un examen plus sévère au cours de la présente année financière et les résultats en seront donnés dans mon prochain rapport.

Relativement au contrôle des sommes dues au gouvernement il serait opportun d'établir quelque sorte de chambre de liquidation par où passeraient ces comptes. Quelques-uns de ces comptes peuvent être dus à quelques ministères et rester impayés tandis que les sommes dues par d'autres ministères peuvent être payées à certaines personnes, un règlement étant effectué par compte contre-partie. Un rapport devrait être soumis au Parlement indiquant l'application de ces comptes contre-partie.

DETTES DU GOUVERNEMENT IMPÉRIAL ET DE GOUVERNEMENTS ÉTRANGERS

De ce nombre sont les sommes dues par le Gouvernement impérial et les gouvernements étrangers tel qu'il paraît au tableau B ajouté au bilan des Comptes publics. Ces soldes portent intérêt et l'intérêt est payé régulièrement à l'exception des deux plus petits montants. On me dit que des valeurs sont détenues en garantie de ces dettes étrangères.

AVANCES POUR GRAIN DE SEMENCES ET SECOURS

La somme de $5,200,895.06 paraît dans les Comptes publics sous le titre de Divers comptes courants, étant due par les colons au gouvernement du Canada le 31 mars 1925, pour avances pour grain de semences et secours faites par le ministère de l'Intérieur. D'après un état rédigé audit ministère, dont

une copie m'a été communiquée, le total des sommes dues à cette date, tel qu'établi par les comptes individuels des colons et par le relevé des garanties détenues, était de $4,458,169.91. La différence de $742,725.15, entre ce dernier montant et les chiffres donnés dans les Comptes publics, représente probablement l'ensemble des dépenses de distribution et d'administration qui ont été imputées sur ce compte ouvert et portées au bilan comme actif au lieu d'être imputées sur le compte des dépenses de l'année financière auquel elles appartiennent virtuellement. L'intérêt devenant dû sur le montant de la dette n'a pas été porté à ce compte à mesure qu'il s'accumulait, mais tous les comptes perçus comme intérêts ont été portés au crédit du compte Intérêt sur placements comme les recettes ordinaires, le total des intérêts dus et impayés tel que mentionné par le ministère de l'Intérieur est de $1,775,954.71. Je ne suis pas en mesure d'ajouter quoi que ce soit en ce qui concerne la possibilité de recouvrer le montant de ces dettes dont quelques-unes remontent jusqu'en 1876, mais c'est mon intention d'étudier ce compte plus avant.

Les Comptes publics font aussi voir que la province de Saskatchewan doit la somme de $99,517.16 relativement à la distribution du grain de semences en 1908. Ce montant représente la portion impayée de la valeur du grain de semences fourni en 1908 aux colons établis sur les terres patentées de la Saskatchewan et dont la province de Saskatchewan est responsable. Le montant de la dette mentionnée ne comprend pas l'intérêt qui, d'après l'entente, devait être calculé à 5 p. 100. Le montant des intérêts dus, d'après un état soumis par le ministère des Finances, s'élève à $196,808.07.

CAISSE DES PASSAGES À NIVEAU

Cette caisse a été établie en 1909 en vertu de l'article 239-A de la Loi des chemins de fer tel que stipulé au chapitre 32 des statuts de 1909. Cet article stipule qu'une somme annuelle de $200,000 sera prélevée chaque année pendant cinq années consécutives à partir du 1er avril 1909, à même le Fonds du revenu consolidé, mise de côté et placée au crédit d'un compte spécial pour être appliqué par la Commission des chemins de fer à la construction des travaux de protection pour le public aux passages à niveau. La législation adoptée en 1914 et en 1918 respectivement comporte que la période totale de contribution s'étendra à vingt années à partir du 1er avril 1909.

Pendant les cinq premières années de son existence il a été porté au crédit de la caisse la somme de $1,000,000, tandis que les dépenses ont été de $75,397.81. Bien qu'il y eût ainsi $924,602.19 au crédit de la caisse au 31 mars 1914, le Parlement a décidé que les contributions seraient continuées pendant une autre période de cinq années avec le résultat qu'au 31 mars 1919 il avait été porté au crédit de la caisse la somme de $2,000,000 dont il fallait déduire $283,664.12 pour les dépenses, laissant un solde de $1,716,335.88 au crédit de la caisse le 31 mars 1919 alors qu'une législation nouvelle a été adoptée aux fins de prolonger la période des contributions annuelles pendant dix autres années. Cependant il n'a pas été donné suite à cette dernière législation vu qu'aucune somme depuis 1918-19 n'a été portée au crédit de la caisse, le compte étant au 31 mars 1925 comme suit:—total des contributions, 10 ans au 1er avril 1918, $2,000,000; total des dépenses au 31 mars 1925, $496,851.29; solde au crédit de la caisse, $1,503,148.71. L'intention du Parlement relativement à la continuation d'année en année d'une avance de $200,000, sans considération des sommes dépensées par la Commission des chemins de fer, n'est pas très claire mais il est raisonnable de supposer que c'était son intention de placer chaque année la somme de $200,000 à la disposition de la Commission des chemins de fer pour aider à la construction des passages à niveau et que toute partie du crédit non utilisée à la fin de l'année devrait être retournée. Vu que le montant au crédit de cette

caisse est porté au passif du bilan, je crois de mon devoir de signaler la chose à l'attention de la Chambre des Communes.

Il n'y a pas lieu de s'arrêter d'une manière spéciale aux divers autres comptes ouverts qui ont été examinés.

FONDS FIDUCIAIRES

On trouvera ci-après un état comparatif des soldes au 31 mars 1925 figurant au crédit de certains comptes ouverts compris dans le Bilan des Comptes publics sous la rubrique "Comptes fiduciaires", tableau "O". Les montants donnés comme étant les soldes au 31 mars 1924, au crédit du Fonds de pension des pilotes de St. John et de Sydney, diffèrent de ceux que donne l'état correspondant de mon rapport pour 1924-25, de $18,500 et $8,000 respectivement. Ces différences sont dues au fait que j'ai fait entrer dans mon état de 1923-24 des obligations pour ces montants-là, obligations qui, bien que faisant partie du Fonds de pension, n'avaient pas été formellement portées au crédit de ce compte.

Les soldes créditeurs des comptes de l'intérêt en souffrance sur les émissions d'obligations garanties des chemins de fer Nationaux du Canada ne figuraient pas dans l'état pour 1923-24.

FONDS FIDUCIAIRES

—	Solde créditeur 31 mars 1925	Solde créditeur 31 mars 1924	Augmentation	Diminution
Fonds de cantine de l'armée canadienne	$ 1,909,122 02	$ 1,896,622 02	$ 12,500 00	
Emissions d'obligations garanties des chemins de fer Nationaux du Canada, (intérêt en souffrance)	74,000 00	29,275 00	44,725 00	
Fonds scolaire commun	2,657,715 02	2,656,136 99	1,578 03	
Garanties déposées par les entrepreneurs	606,666 12	970,865 78	.....	$ 364,199 66
Fonds de secours de l'Empress of Ireland	857 92	954 38	.....	96 46
Fonds spécial et de cautionnement pour immigrants	379,360 10	76,788 48	302,571 62	
Fonds fiduciaire des Indiens	12,124,389 17	11,931,367 74	193,021 43	
Successions militaires, Fonds n° 1	144,457 69	165,377 77	.....	20,920 08
" " Fonds n° 2	26,671 88	25,915 36	756 52	
Fonds régimentaux, Milice et défense	110,867 28	107,498 17	3,369 11	
Fonds de pension des pilotes—				
Pilotes invalides, Montréal	87,542 36	83,622 98	3,919 38	
Halifax	58,324 66	55,030 37	3,294 29	
St. John	12,158 75	9,645 67	2,513 08	
Sydney	9,162 89	5,978 23	3,184 66	
Fonds de prévoyance, employés de l'I. C.R. et du P.E.I.	158,708 31	332,986 82	.....	174,278 51
Terrains scolaires—				
Alberta	198,373 30	197,180 52	1,192 78	
Manitoba	34,442 85	26,544 45	7,898 40	
Saskatchewan	355,925 78	390,346 42	.....	34,420 64
Fonds fiduciaire Strathcona	500,000 00	500,000 00	.....	
Moins fonds de pilotage converti en obligations	19,448,746 10	19,462,137 15	580,524 30	593,915 35
	140,893 33	134,893 33	6,000 00	
Total des fonds fiduciaires d'après le tableau "O", Comptes publics	19,307,852 77	19,327,243 82	574,524 30	593,915 35

Notre bureau examine ces comptes fiduciaires tout comme il examine les comptes réguliers de crédits. Des états donnant tous les détails, tant pour les recettes que pour les dépenses, sont transmis chaque mois par les départements auxquels est confiée l'administration de ces comptes. Un fonctionnaire compétent de ce département a fait récemment un examen spécial au ministère de la Défense nationale. On a aussi fait une étude spéciale de ces comptes dans le

but de remonter jusqu'à l'origine et d'établir, dans la mesure du possible, la source première de ces comptes, l'autorité, qui en a permis la création de même que tous les règlements particuliers qui en régissent l'administration.

On a réussi à remonter jusqu'à l'origine de tous ces fonds, à l'exception du Fonds scolaire commun, parce que ce fonds a été établi dès avant la Confédération.

Le solde créditeur de $1,909,122.02 du Fonds de cantine de l'armée canadienne ne comprend pas les obligations de la Victoire au montant de $250,000 à l'origine gardées à Londres, Angleterre, mais transférées au Canada en 1921, en plus de l'encaisse. On répartira définitivement ces fonds conformément à une loi adoptée au cours de la dernière session du Parlement.

Le Fonds de secours de l'Empress of Ireland est administré en Angleterre, le solde créditeur représentant les montants non répartis au Canada à la fin de l'année financière.

La forte augmentation, au cours de l'année, du montant au crédit du Fonds spécial et de garantie pour les immigrants est due, en partie au fait que les montants précédemment portés au compte fiduciaire de l'Agence ont été transportés à ce compte, et en partie aussi à l'augmentation du nombre des immigrants admis sous condition. Dans l'introduction de mon rapport pour l'année 1923-24, j'ai dit, à la page XXXIV, que j'avais attiré l'attention du ministère de l'Immigration et de la Colonisation sur l'insuffisance des titres de garanties dans le cas de certains agents du département. Bien que ce ministère n'ait pas jugé nécessaire d'augmenter le montant des titres des garanties, il a, dans une certaines mesure, tenu compte de mes objections en enjoignant aux agents, d'une manière générale, de transmettre à Ottawa les titres de garanties dont la période dépasse celle d'une année. Les comptes fiduciaires des agents sont examinés périodiquement par le vérificateur ambulant du département qui transmet à Ottawa les montants qu'il juge à propos de transmettre. De plus, nous recevons chaque mois à ce bureau des états détaillés des montants qui entrent dans ces comptes sous forme de dépôts ou qui en sortent sous forme de paiements, de même que les chèques payés.

On trouvera aux pages 56-191 de la Partie " T " du Vol. II, du présent rapport, les états et les comptes détaillés ayant trait au Fonds fiduciaire des Indiens.

Le rapport de l'année dernière faisait allusion au fait que des sommes perçues et administrées par certains fonctionnaires de ministères étaient placées par eux dans des comptes fiduciaires, et, en d'autres occasions, étaient administrées par le département même. Ces deux cas ne relevaient pas de notre service de vérification. Il existe encore quelques comptes de ce genre qui ne relèvent pas de ma surveillance, mais nous prenons des mesures pour faire cesser cet état de choses.

Aucune autre mesure n'a été prise relativement à l'emploi des sommes reçues par le Gardien des Dettes et des Biens de l'Ennemi en vertu du Traité de paix (avec l'Allemagne, 1920). Ces sommes, qui sont considérables, sont détenues au nom du Gardien et ne sont pas déposées au crédit du Receveur général.

Les garanties déposées au ministère des Finances relativement à un certain nombre des fonds dont il est question précédemment n'ont pas été vérifiées par ce bureau.

LOI DE PENSION DE RETRAITE, 1924

Il a surgi de nouveaux embarras à propos de l'application de la loi de pension de retraite, 1924, et l'on trouvera, de la page 48 à la page 58 dans la partie " d " du volume I de ce rapport, un échange de points de vue à ce sujet.

Comme le sous-ministre des Finances l'a déclaré, on a constaté dans la loi des anomalies qu'il importe de corriger par une mesure législative et c'est en vue

de mettre le doigt sur certaines de ces anomalies que l'on a publié la correspondance qu'elles ont occasionnée.

Voici la partie la plus intéressante des questions débattues:

L'octroi d'une allocation versée sous l'empire de la loi de pension et de retraite et une gratification accordée par une autre loi et reposant sur une certaine durée de service, durée incorporée dans les deux textes à la fois;

L'octroi d'une allocation fixée sur le salaire annuel officiel, alors que les contributions ne sont calculées qu'en fonction du salaire touché;

Le versement à la fois du salaire et de la pension de retraite à un fonctionnaire retraité qui reprend du service;

Le versement, s'étendant sur une certaine période après son décès, d'une allocation à un fonctionnaire retraité.

On trouvera l'exposé d'une de ces questions dans ma lettre incorporée dans le rapport de 1923-1924, vol. I, partie " d ", page 32.

A la page d-29 de mon rapport de 1923-1924, se trouve la correspondance échangée avec le Conseil du Trésor, dans laquelle il est fait allusion à la rentrée dans le service de fonctionnaires pensionnés par la loi de retraite du Service public et touchant des allocations qui leur sont continuées en sus du traitement qu'ils retirent dans leurs nouvelles fonctions, ce qui a pour effet que certains fonctionnaires, une fois mis à la retraite, ont obtenu un salaire plus élevé qu'en activité de service.

Cet aspect de la situation a été envisagé pour parer au retour d'un tel état de choses dans l'application de la nouvelle législation relative aux pensions de retraite. On a émis l'espoir de voir naître quelque initiative en vue de mesurer le chiffre du salaire octroyé à un fonctionnaire retraité rentré dans le service, advenant que cette rentrée soit justifiée par les événements. Comme on s'y attendait, on a soulevé ce point dans la mise en vigueur de la nouvelle législation, et, à la demande du sous-ministre des Finances, le sous-ministre de la Justice a émis l'avis que le fonctionnaire retraité rentré dans le service aurait droit à la continuation du versement de sa pension à moins qu'il ne soit stipulé dans sa remise en activité qu'il devra consentir à une réduction du chiffre de cette dernière. (Voir la lettre à la page d-53). On fait ici allusion à l'avis exprimé par l'honorable M. Fielding dans une lettre à l'auditeur général en date du 19 juillet 1897, où il est dit: " Je partage l'avis que vous avez exprimé, à l'effet que, règle générale, quand des fonctionnaires pensionnés rentrent dans le service public, il n'est que raisonnable que leur allocation de retraite soit suspendue pour le laps de temps de leur rentrée en service. Toutefois il conviendrait de bien établir aux yeux du fonctionnaire intéressé l'intention des autorités de suspendre le versement de son allocation dès sa rentrée dans le service, et de bien s'entendre avec lui sur le chiffre du traitement auquel il doit s'attendre en reprenant du service." Cependant il n'a rien été décidé au sujet du versement de la pension en l'occurrence.

Dans la partie " c ", page 8, vol. I, se trouve un état des encaissements et des déboursés relatifs aux divers systèmes et fonds de pension et de retraite. Cet état fournit pour les encaissements un chiffre de $5,562,918.24 et pour les déboursés $36,669,913.44.

ÉTATS DIVERS

ARRÉRAGES DUS

Au sujet des "arrérages dus" publiés à la Partie "C" du volume I du présent rapport, on notera que nous avons cette année réparti ces arrérages sous leurs classes respectives, à savoir:

(*a*) Arrérages dus, en général.

(*b*) Etat de l'intérêt accumulé mais non payé sur les prêts et avances consentis aux chemins de fer, à la Marine marchande de l'Etat et aux commissions des ports.

(*c*) Etat des arrérages de principal provenant de la vente des terres indiennes—Caisse fiduciaire des Indiens.

(*a*) C'est un état comparatif pour les années 1923-24 et 1924-25 basé sur les renseignements reçus des divers ministères. Outre les renseignements ordinaires exigés des divers ministères au sujet des arrérages dus, nous avons requis ces derniers d'indiquer, autant que possible, l'année financière au cours de laquelle la dette fut contractée et de présenter un bref rapport sur la possibilité de recouvrer chaque montant. Le total des arrérages dus au gouvernement fédéral s'élevait à $10,803,760.27 le 31 mars 1925; on notera une diminution de $1,408,394.56 sur l'année précédente. La plus grande partie de ces arrérages s'élevant à $8,254,020.49 représente le principal et les intérêts en souffrance provenant de la vente des terres fédérales. Il appert d'après les renseignements fournis et mes observations personnelles que du reliquat de $2,549,739.78 environ $1,000,000 est probablement irrécouvrable, cette somme représentant de très anciens comptes en souffrance depuis longtemps. On devrait faire enquête sur ces vieux comptes et, à moins que l'on puisse prendre des mesures pour en recouvrer le montant, on devrait obtenir l'autorisation de les biffer.

(*b*) Ceci est un état de l'intérêt accumulé sur les prêts et avances consentis aux chemins de fer, à la Marine marchande de l'Etat et à certaines commissions de ports. L'intérêt dû pour l'année 1924-25 s'élève à $36,698,608.36, laquelle somme avec des arrérages accumulés de $154,414,715.51 donne un total de $191,113,323.87 en souffrance.

(*c*) Ceci est un état comparatif d'arrérages se rapportant à la caisse fiduciaire des Indiens. Toutes les sommes provenant de la vente ou location des terres indiennes sont déposées au Trésor de l'Etat et gardées en fiducie pour l'avantage de la tribu indienne à laquelle les terres appartiennent, pour être utilisée selon les dispositions de la Loi des Indiens. Les arrérages, pour le principal seulement, s'élevaient à $1,897,783.78 le 31 mars 1925, soit une augmentation nette de $3,058.45 sur l'année précédente.

Les arrérages mentionnés dans ces états ne figurent pas à l'actif dans les comptes publics.

Outre les états d'arrérages précités il est aussi donné, comme les années précédentes, des états subsidiaires, tels que "Publicité, impressions et lithographie", "Frais judiciaires, etc.". Nous avons ajouté cette année les remarques suivantes, car nous croyons qu'elles sont utiles:

PRÊTS, SUBSIDES ET OCTROIS, CONTRIBUTIONS OU ALLOCATIONS

Par suite de la classification compliquée et souvent irrégulière de ces octrois, les sommes dont le paiement est autorisé par les divers chapitres des crédits généraux, avec la sanction du ministère seulement, ont pu nous échapper et sont peut-être omises du présent état. A mon avis, on devrait obtenir l'autorisation du Parlement pour le paiement de tous les octrois, etc., soit sous forme d'un crédit spécial, quand la chose est possible, ou par l'insertion d'une clause dans le crédit général autorisant d'effectuer des octrois pour des fins spécifiées avec l'approbation du Gouverneur en conseil. Cela faciliterait la solution de quelques-unes de nos difficultés et éviterait une correspondance volumineuse. A mon avis, les ministères ne devraient pas être autorisés à accorder d'octrois. Relativement à l'examen de ces dépenses deux questions méritent l'attention: (1) Quelques-uns de ces octrois peuvent-ils être légitimement imputés sur les crédits à même lesquels on les accorde? et (2) Sont-ils affectés aux fins indiquées et produisent-ils les résultats anticipés?

Les gratifications aux individus pour services spéciaux et les prêts consentis aux banques en vertu de la Loi des finances ne sont pas inclus dans cet état. Les commissions, à l'exception de la Commission d'embellissement d'Ottawa et de la Commission des champs de bataille, ne rendent au gouvernement aucun compte de l'emploi des octrois qui leur sont accordés et notre bureau ne fait pas la vérification de leurs dépenses.

RETRAITE ET PENSIONS CIVILES ET MILITAIRES.

L'objet de ce chapitre est d'indiquer le détail de chacun des fonds et les opérations de l'année ainsi que le total des recettes et des dépenses. La dépense totale pour 1924-25, soit $36,669,913.44, représente 10.04 p. 100 de la dépense totale de la dernière année financière.

FERMES EXPÉRIMENTALES. SOMMAIRE DES RECETTES ET DÉPENSES.

Ce chapitre indique autant que possible les frais d'exploitation de chacune des fermes y compris les déboursés pour réparations aux bâtiments, etc.

MINISTÈRE DES TRAVAUX PUBLICS. BASSINS DE RADOUB, RECETTES ET DÉPENSES.

MINISTÈRE DES TRAVAUX PUBLICS. TÉLÉGRAPHES, RECETTES ET DÉPENSES.

Les trois derniers chapitres indiquent la recette et la dépense de quelques-unes des entreprises. Dans les rapports futurs j'espère pouvoir augmenter graduellement le nombre de ces états, qui servent à faire mieux comprendre les activités des ministères jusqu'à ce que tous les travaux soient compris dans le rapport.

La chose eût-elle été possible, il aurait été préférable de préparer ces états selon la méthode commerciale plutôt que d'après la méthode de paiements comptants, démontrant ainsi les résultats réels de chaque opération. Toutefois, la chose est impossible avec le présent mode de tenue des livres, soit pour les dites activités, soit pour les autres travaux des divers ministères.

On trouvera dans divers chapitres du présent rapport et notamment dans le chapitre des "comptes ouverts" de plus amples détails concernant les diverses catégories de comptes contenus dans les états précités ainsi que le résultat de mon examen d'un certain nombre de ces comptes.

Aux états précités nous en avons ajouté deux autres concernant la recette et la dépense du territoire du Yukon au sujet desquelles il est donné de plus amples explications dans le sous-chapitre de la vérification des dépenses, intitulé "Territoire du Yukon".

VÉRIFICATION DES PENSIONS IMPÉRIALES PAYÉES AU CANADA ET AUX ÉTATS-UNIS

Le travail de vérification de toutes les pensions impériales payées au Canada et aux Etats-Unis que j'ai entrepris à la demande du ministère impérial des pensions a été continué jusqu'à présent. L'été dernier, des représentants du gouvernement impérial, dont l'un agissait au nom du ministère impérial des Pensions et l'autre pour le Contrôleur et Auditeur général, ont passé plusieurs mois à faire l'inspection du travail qui se rapportait à ces comptes. Ils se sont déclarés satisfaits de la manière dont mon personnel s'est acquitté de l'examen et de la vérification des comptes, et m'ont avisé qu'ils feraient un rapport favorable à ce sujet.

Toutes les dépenses que ce travail a entraînées, y compris les salaires des commis qui ont été mis à ma disposition par d'autres départements, ont été remboursées par le gouvernement impérial, pour l'année 1924-25 et pour cinq mois de l'année courante.

DÉPARTEMENT DE L'AUDITEUR GÉNÉRAL

PERSONNEL DU DÉPARTEMENT

Le personnel, au mois de janvier 1926, à l'exclusion des surnuméraires employés au travail occasionné par le paiement des comptes d'élections, était de 195 comparé à 201 en janvier 1925 et à 207 en janvier 1924. Bien qu'il y eût une réduction de six au cours de cette période, le nombre des employés de sexe masculin a été augmenté de quatorze. Les préposés à quelques-unes de ces nouvelles fonctions sont des comptables licenciés ou des comptables et vérificateurs commerciaux experts, tandis que les autres, si l'on excepte quelques petits commis, possédaient une expérience parfois considérable en comptabilité. Pour obtenir des employés ayant les qualités requises, la Commission a tenu, à ma demande, plusieurs examens spéciaux. J'ai pu obtenir de cette manière de meilleurs employés que j'aurais pu le faire si le choix avaient été limités à la liste ordinaire de la Commission.

Il a été exercé le plus grand soin en ce qui concerne les promotions, chacune étant accordée seulement à la suite d'une enquête et des classements les plus minutieux quant à la qualité et au rendement du travail, les caractéristiques, et le dossier de présence du fonctionnaire. Les augmentations de traitements ne sont approuvées qu'après une enquête, et sur la recommandation du chef du service dont l'employé fait partie.

L'entraînement de nouveaux fonctionnaires, le remaniement des personnels et la réorganisation du travail des différents services de ce bureau, ainsi que le déplacement d'employés assignés à un travail différent, ont temporairement retardé le travail pendant que le tout a été effectué. Mais ces mesures ajoutées à d'autres ont commencé à donner quelques résultats, bien que tout l'avantage qui découle de leur application ne se fasse ressentir que plus tard.

Je désire, toutefois, répéter ce que j'ai dit dans mon rapport précédent alors que j'ai affirmé que la tâche d'obtenir des hommes hautement qualifiés pour ce bureau était difficile même dans les conditions les plus favorables, et elle l'est davantage à cause des restrictions actuelles. J'ajouterai aussi qu'il est difficile de reclasser ce personnel convenablement à cause de certaines autres restrictions qui entraînent des retards et entravent sous d'autres rapports le travail de réorganisation.

Il est admis que toute réorganisation raisonnablement rapide et efficace ne peut être effectuée que si l'on permet la plus grande liberté d'action possible, du moins durant la période de réorganisation même; on devrait donc m'accorder assez de liberté sous ce rapport.

PRÉSENCE ET CONGÉS

Vu qu'un plus grand nombre de membres de mon personnel ont été sérieusement malades, le tantième moyen des congés au cours de l'année civile 1925 a été exceptionnellement élevé, s'établissant à 11.07 comparé à 8.22 jours en 1924. Les congés casuels par employé pour la même période ont, toutefois, diminué de 4.44 en 1924 à 3.96 jours en 1925.

J'ai constaté, au cours de mon inspection personnelle des bureaux extérieurs, un manque d'uniformité dans les méthodes régissant la tenue des registres de présence, et le même état de chose existait dans les bureaux des mêmes départements. Dans quelques-uns de ces bureaux on ne garde que des notes et les fonctionnaires ne sont pas requis de signer le registre. Je recommande fortement l'usage de registres de présence approuvés et uniformes dans tout le service.

Ces registres devraient être distribués à tous les bureaux et être accompagnés d'instructions imprimées qui y seraient affichées dans tout le Canada.

Il semble que dans un trop grand nombre de cas les règlements du service civil (Article 70) quant à la présence et aux congés ne sont pas observés strictement. En conséquence, ce bureau ne dispose pas de moyens convenables de contrôle de la présence et les congés dans ces cas.

BUREAUX DU PERSONNEL

Le nouvel aménagement de l'espace ainsi que la coordination des branches de ce bureau mentionnées dans mon dernier rapport ont eu l'effet désiré d'augmenter la qualité et la quantité du rendement, particulièrement dans le cas des cinq plus grandes divisions qui sont maintenant logées plus convenablement dans l'édifice Transportation. Malheureusement, le logement de l'une de nos plus importantes divisions, situé au troisième étage de l'édifice de l'Est, bien qu'améliorée, ne donne pas encore satisfaction et il faut en attribuer la cause au fait que le personnel est distribué dans un trop grand nombre de petites salles.

Je désire appuyer de nouveau sur mes observations de l'an dernier quant aux salles du premier étage qui ont été assignées à l'Auditeur général. J'ai alors appelé l'attention sur l'insuffisance du local pour le nombre augmenté des inspecteurs en chef et de leurs adjoints qui devraient être directement sous ma juridiction. Cet état de choses existe encore et a pour résultat d'entraver le progrès de la réorganisation du bureau parce que l'espace dans l'édifice de l'Est est insuffisant pour me permettre de placer les nouveaux membres de mon personnel sous ma surveillance immédiate. Je soumets instamment qu'il faudrait remédier de quelque manière à cet état de choses très incommodant et que des mesures sérieuses et pratiques pour arriver à cette fin devraient être prises dans le plus bref délai.

Je suis toujours d'avis qu'une organisation efficace et pratique ne peut pas fonctionner dans ce service ni dans les autres départements, à moins que le personnel soit groupé et logé convenablement, et d'ici à ce que la situation nous permettre de remédier aux lacunes actuelles à cet égard, il ne sera peut-être pas possible de réduire les dépenses du gouvernement civil ni de réaliser les économies qui en résultent, d'une manière aussi appréciable qu'on pourrait le faire s'il en était autrement.

Le conditionnement de l'emmagasinage de la quantité énorme d'archives financières précieuses appartenant au gouvernement est toujours le même et je maintiens à ce sujet les observations que j'ai déjà faites l'an dernier.

FORME DU RAPPORT ANNUEL

L'an dernier, j'ai attiré l'attention du Parlement, au chapitre intitulé "Forme du rapport annuel", à la page XLIV, sur l'opportunité de modifier la méthode usitée dans la compilation et la présentation du rapport de l'Auditeur général à la Chambre des communes. Depuis lors, je n'ai pas reçu d'instruction à ce sujet, et ai par conséquent cru qu'il était de mon devoir de ne pas opérer de modification essentielle dans la manière de présenter mon rapport.

On trouvera encore cette année dans le Volume I la matière condensée de tout le rapport, fort améliorée dans sa classification, par les nombreuses particuliarités qui y ont été ajoutées, telles que: nouveaux tableaux, explications données par les ministères ayant trait aux divergences entre les évaluations et les déboursés, remarques des vérificateurs, et facilités supplémentaires afin de consulter les crédits et les divers item dans les trois volumes.

Les matières des volumes II et III ont aussi subi d'importantes modifications quant à l'ordre de la présentation des titres et des sous-titres, la séparation et la classification des détails qui sont tous donnés à la suite, afin de correspondre à l'ordre dans lequel ils apparaissent dans les sommaires des revenus et des dépenses. On verra que l'on a porté une attention spéciale aux comptes ouverts, comptes fiduciaires et tableaux subsidiaires relativement aux dépenses, afin de faciliter l'étude des diverses activités, et de mettre dans ce rapport autant d'informations et de le rendre aussi intelligible que possible d'après les méthodes actuelles de comptabilité gouvernementale. En dépit de ces additions et de l'augmentation du volume de la correspondance, le nombre des pages de ce rapport a encore été diminué.

CHANGEMENTS RECOMMANDÉS DANS LA RÉDACTION DES CHAPITRES DES CRÉDITS

A mon sens, des votes séparés et précis pour tous les traitements permettraient d'exercer un bien meilleur contrôle sur les fonctionnaires employés dans tout le Canada, tel qu'expliqué plus au long dans le chapitre de ce rapport intitulé "Crédits séparés pour les traitements et la vérification des borderaux de paie".

Dans quelques cas des crédits sont votés, qui en outre de pourvoir au paiement des traitements, et au coût de l'administration, pourvoient à des prêts ou à des avances devant être remboursés dans les années subséquentes. Le crédit pour l'établissement des soldats sur les terres en est un exemple, le crédit pour l'année financière 1925-26 se lisant: "Avances aux soldats, et au sujet de la colonisation générale des terres détenues sous la Loi de l'établissement des soldats, du coût de l'administration de l'établissement des soldats sur les terres et de l'établissement sur les terres en général, y compris les traitements." Comme une grande partie des déboursés afférents à ce crédit consiste en prêts aux colons et doit, par conséquent, apparaître dans un compte ouvert, ce crédit et tous les crédits de même genre, devraient être divisés en trois crédits distincts au moins, savoir:

(1) Traitements,
(2) Frais d'administration,
(3) Avances consenties aux colons devant apparaître dans un compte ouvert.

Dans quelques ministères, particulièrement celui des Travaux publics, les crédits sont donnés avec beaucoup de détails; dans d'autres ministères très peu de détails sont donnés touchant les crédits, et dans quelques cas on trouve un crédit quelque peu imprécis, sous la rubrique dépenses générales. Dans ces derniers cas il arrive souvent, à cause de l'imprécision des crédits, que des dépenses de même genre soient imputées sur plus d'un crédit. D'après moi, ceci est un état de choses très peu satisfaisant et je considère que tous les déboursés de même nature, faits par n'importe quel ministère, devraient être imputés sur le même crédit, et qu'il ne devrait jamais y avoir l'ombre d'un doute pour savoir sur lequel de deux ou plusieurs crédits un paiement devrait être imputé. Des cas se présentent aussi dans lesquels, lorsqu'un item relatif à un déboursé semble être douteux, le ministère intéressé m'informe que le Parlement y a pourvu, alors que le crédit ne renferme rien indiquant que celui-ci l'avait considéré.

Afin d'obvier à ces difficultés, je recommanderais que l'on exigeât des divers ministères la présentation de leurs évaluations accompagnées de plus amples détails, dans le bill des subsides, lequel est mon guide quant aux crédits, et que ceux-ci soient votés selon une méthode de classification bien conçue et bien précise. Cette classification devrait se conformer aux besoins d'un système de comptabilité uniformisé, pratique et simple, applicable à tous les services.

Je considère de mon devoir d'attirer l'attention de la Chambre sur les sujets tels que précités, lesquels peuvent avoir un rapport direct ou indirect avec l'efficacité de mes fonctions statutaires, en ce qui concerne mon examen des revenus et des dépenses.

VÉRIFICATION DES VALEURS RENFERMÉES DANS LES VOÛTES DU MINISTÈRE DES FINANCES OU GARDÉES AUX BUREAUX DES RECEVEURS GÉNÉRAUX ADJOINTS, ETC.

J'ai attiré, dans mon dernier rapport, l'attention de la Chambre des communes sur la révocation d'un procès-verbal du Conseil du Trésor de 1881 et du procès-verbal du 10 février 1910 où l'Auditeur général recevait instruction d'effectuer de temps à autre une inspection des voûtes du ministère des Finances et d'en vérifier le contenu.

Le procès-verbal de 1881 fut adopté à la suite de la correspondance échangée avec l'Auditeur général du temps, qui, de toute évidence, ne se jugeait pas autorisé par la Loi du revenu consolidé et de l'audition à effectuer la vérification demandée sans en être requis par une demande expresse à cet effet du ministre des Finances. En autorisant la publication de ce procès-verbal, le Conseil du Trésor montrait du reste qu'il partageait ce sentiment.

Entre autres dispositions, ce procès-verbal comportait les instructions suivantes rédigées pour la gouverne de l'Auditeur général et du ministère des Finances, à savoir:

(15) Que les divers receveurs généraux aient à rendre leurs comptes comme ci-devant mais en duplicata, une copie devant aller au ministère des Finances et l'autre à l'Auditeur général.

(16) Que le contenu des voûtes soit vérifié présentement par l'Auditeur général ou son adjoint.

Le procès-verbal de février 1910 établissait que l'Auditeur général fût requis d'examiner et vérifier le montant des espèces détenues par les divers receveurs adjoints, etc. Le nouveau procès-verbal du Conseil du Trésor (du 20 janvier 1925) qui révoque ces procès-verbaux ne comporte aucunement ces instructions, et du chef de cette omission il me semble évident que, en dépit de ma conviction personnelle fermement établie que l'examen et la vérification des "valeurs déposées dans les voûtes" et aux bureaux des receveurs adjoints doivent faire partie de mes fonctions statutaires, je me vois empêché de les remplir.

En conséquence je n'ai, depuis l'émission de ce règlement, rien fait en vue de me livrer à un examen et à la vérification des valeurs déposées dans les voûtes ou aux bureaux des divers receveurs généraux adjoints.

J'ai, par ailleurs, fait tout le cas nécessaire en l'occurrence de l'avis exprimé par le ministre des Finances sur le parquet de la Chambre des communes (Hansard 1925, page 5138, seconde colonne) à l'effet que ce procès-verbal "ne fait qu'annuler les instructions relatives à certains objets spéciaux visés par l'article 63 de la loi, et maintient néanmoins à l'Auditeur général le pouvoir de remplir les mêmes fonctions dans un sens tout aussi complet et aussi étendu que si ce pouvoir lui était dévolu par le ministre des Finances en personne, ce en vertu des dispositions générales d'autres articles relatifs à la comptabilité de tous les fonds publics".

A mon sens, le statut établit clairement que l'Auditeur général ne peut se livrer à cet examen sans en être explicitement prié par le ministre des Finances sous l'empire de l'article 63 de la loi de l'audition. Ce fut sans doute le sentiment entretenu par le Conseil du Trésor quand il rédigea le procès-verbal de novembre 1881 et je ne sache pas qu'il se soit effectué depuis lors aucun changement dans le statut qui puisse abroger l'état de choses en l'occurrence.

L'article 17 (2) de la Loi du revenu consolidé et de l'audition établit que l'auditeur général et le sous-ministre des Finances doivent examiner et annuler les obligations, billets du Dominion ou billets provinciaux et autres effets publics représentant la dette du Canada, qui ont été remboursés.

Conformément à cet article, les fonctionnaires de ce bureau effectuent un examen, en coopération avec les représentants du ministère des Finances, de toutes les obligations, débentures et coupons portant intérêt qui furent remboursés, puis l'on se livre à une vérification par épreuve des effets retirés de la circulation. Toutes ces garanties, effets, etc., sont ensuite détruits par macération en présence des représentants de ce bureau et de ceux du ministère des Finances.

Je suis aise de pouvoir déclarer que le nombre de fonctionnaires assignés à cette tâche a été augmenté et que le pourcentage des effets dénombrés dont le chiffre atteignait auparavant un p. 100, dépasse présentement quatre p. 100 pour les dénominations les moins élevées et que, pour les effets de dénomination plus élevée, ces derniers sont comptés avant que d'être détruits.

Pour ce qui a trait à l'acquittement des intérêts sur les obligations fédérales effectué sur les coupons et par chèques en faveur des obligations enregistrées, les procédés de vérification présentement adoptés ont fait l'objet d'une étude spéciale depuis 1924. Toutefois, vu les circonstances afférentes à la réorganisation du bureau, vu aussi les difficultés à surmonter, il ne s'est pas fait de grands changements. En ces derniers temps, on a étudié cette question très minutieusement et efficacement, avec le résultat qu'on est en voie de préparer une méthode de vérification qui en embrassera tous les stades et qui sera prête sous peu. Cette méthode répondra à tous les besoins, aura le mérite d'être efficace et permettra de réaliser des économies pourvu qu'elle soit appliquée avec la coopération du ministère des Finances.

REMARQUES GÉNÉRALES

Parmi les questions mentionnées dans mon rapport précédent (vol. I, page XLVI), qui étaient alors à l'étude, figure la "vérification des frais de transport". Grâce aux renseignements que j'ai pu recueillir, cette vérification me paraît offrir certains éléments de sécurité. Néanmoins, il sera opportun d'accentuer encore les moyens de contrôle.

En ce qui a trait à l'"examen des contrats", qui constitue l'un des principaux devoirs de l'Auditeur général, il surgit des questions difficiles concernant l'exécution des contrats et l'accomplissement des obligations contractuelles. Ce département apporte un grand soin à l'examen de ces questions, comme on pourra le constater par la correspondance qui se trouve dans la partie " V ", volume III, mais il se pourrait que l'adoption de mesures nouvelles rendît cet examen plus efficace. Afin que les contrats soient accordés en conformité de la loi, il faudrait que les soumissions fussent ouvertes en présence de fonctionnaires nommés à cette fin.

En troisième lieu la question relative au "contrôle des sommes dues au gouvernement fédéral" a été traitée en partie, ainsi qu'on pourra le voir dans le chapitre des "comptes ouverts". Ce travail est en bonne voie et les comptes renfermant les arrérages dus font l'objet d'une étude très minutieuse. (Consulter le volume I, partie " C ", page 3.)

Quant aux dispositions de l'article 31 de la Loi du revenu consolidé et de l'audition, ce bureau a cherché à élaborer certaines formules applicables à tous les services, en vue de la vérification. Des circulaires furent envoyées aux départements, mais il n'y a pas de progrès à signaler parce que je ne pouvais pas constamment désigner un fonctionnaire compétent pour entreprendre ce travail.

Comme il se produit, dans tous les services, un grand nombre d'opérations identiques, particulièrement en ce qui concerne les transactions financières, une standardisation des formules employées entraînerait des économies considérables.

Mon inspection personnelle des divers services ministériels de l'Ouest canadien, en plus des examens faits sur place par des fonctionnaires de mon département dans l'Est du Canada, outre qu'elle m'a permis de connaître d'une façon plus complète et plus exacte les conditions générales du pays, m'est particulièrement utile lorsque j'examine les questions qui se rattachent à la vérification des comptes.

Entre autres choses, cette inspection m'a permis de constater que les bureaux extérieurs les mieux organisés sont ceux qui relèvent des départements où s'établit un contact étroit entre les divers services, grâce à un système régulier d'inspections périodiques et d'instructions écrites. Il en est de même des départements récemment organisés. Je suis d'avis que ces inspections seraient fort profitables si tous les départements y recouraient.

Au cours de la réorganisation de ce département, il fut nécessaire de faire des efforts soutenus pour accomplir en même temps la double tâche d'examiner la situation des bureaux extérieurs et de procéder à la vérification, dont la portée s'est sensiblement élargie, ainsi qu'il appert aux chapitres précédents de ce rapport. Cette tâche fut d'autant plus difficile que quelque 40 employés de ce département furent affectés au service des comptes d'élections, dont le personnel comprend aussi des employés temporaires. Je désire enfin mentionner le bon travail accompli pendant l'année par l'auditeur général adjoint, les chefs de division, et, d'une façon générale, par tout le personnel.

GEORGES GONTHIER, L.I.C., C.A.,
Auditeur général.

OTTAWA, 4 février 1926.

AUDITOR GENERAL'S REPORT

1924-25

PART "a"

APPROPRIATION ACCOUNTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "a"

COMPTES DES CRÉDITS

Grand Summary of Grants and Expenditure, classified by Services

Reference — Pour détails Vol. 1 page	Reference — Pour détails Vol. 2 & 3 page	Services	Voted under Supply Bills — Crédits votés, lois des subsides	Statutory — Lois spéciales
		CONSOLIDATED FUND—FONDS CONSOLIDÉ		
	F—55	Advances to Harbour Commissioners		$ 6,598,000 00
a— 5	Q-3-Y-2	Adjustment of War Claims	$ 595,000 00	
a— 6	L—2	Administration of Justice	83,400 01	2,131,622 48
a— 9	A—2	Agriculture	5,960,500 00	
a—10	F—2	Charges of Management	998,050 00	3,416,115 14
a—11	.....	Civil Government	11,016,019 30	341,566 65
a—14	D—2	Customs and Excise	7,418,560 59	59,767 07
a—15	K—3	Dominion Lands and Parks	4,028,734 55	
a—17	O—3	Fisheries	1,456,000 00	159,826 40
a—18	K—2	Government of the Northwest Territories	378,000 00	
a—19	K—2	Government of the Yukon Territory	180,000 00	
a—19	GG—2	Health	701,200 00	
a—20	H—2	Immigration and Colonization	3,950,000 00	
a—21	I—2	Indians	3,459,198 05	214,360 00
a—21	F—2	Interest on Public Debt		134,789,604 22
a—22	M—2	Labour	224,000 00	980,476 77
a—23	N—2	Legislation	1,011,713 75	1,490,978 14
a—24	O—2	Lighthouse and Coast Service	2,654,500 00	
a—25	ZZ—3	Mail Subsidies and Steamship Subventions	1,106,216 66	
a—27	P—2	Mines and Geological Survey	606,000 00	
a—28	.....	Miscellaneous	8,191,900 49	566,293 32
	F-4-H-2	Miscellaneous Charges		537,317 51
a—31	Q—2	National Defence	12,050,465 42	8,622 72
a—33	O—2	Ocean and River Service	2,530,000 00	
a—34	L—3	Penitentiaries	1,651,000 00	
a—34	F-3-X-3 YY-2	Pensions	33,144,097 41	1,042,839 37
a—36	S—2	Post Office	29,586,118 94	
a—21	F—2	Premium Discount and Exchange		18,703 33
a—38	V—13	Public Works—Income	13,264,599 78	544,921 49
a—54	V—13	Public Works—Collection of Revenue	1,113,370 00	
a—56	W—3	Railways and Canals—Income	58,700,429 00	3,246,441 15
a—57	W—3	Railways and Canals—Collection of Revenue	2,232,000 00	
a—58	X—2	Royal Canadian Mounted Police	2,025,672 00	
a—59	K-2-O-3	Scientific Institutions	1,101,064 40	
a—21	F—2	Sinking Funds—Securities purchased		3,142,284 24
a—60	YY—2	Soldier's Civil Re-establishment	9,550,000 00	
a—61	Z—2	Soldier Land Settlement	6,000,000 00	
a—61	O—3	Steamboat Inspection	119,210 00	
a—62	F—2	Subsidies to Provinces		12,281,390 89
a—63	.....	Superannuation	47,500 00	1,818,772 64
a—64	ZZ—2	Trade and Commerce	4,759,760 47	72,043 73
		Total Consolidated Fund Expenditure—Total des Dépenses, Fonds consolidé	231,894,280 82	173,461,947 26
		CAPITAL		
a—37	V—14	Public Works	6,324,345 57	342,522 06
a—36	O—31	Public Works (Marine Dept.)	1,117,100 00	
a—55	W—3	Railways and Canals	11,932,125 00	61,441 80
		Total Capital Expenditure—Total des Dépenses imputables sur le Capital	19,373,570 57	403,963 86
		Grand total—Total global	251,267,851 39	173,865,911 12

Verified—Vérifié—

W. TUCKER, Accountant of Appropriation Accounts.
Comptable des crédits.

APPROPRIATION ACCOUNTS

Tableau sommaire des crédits et des dépenses, répartis par service

Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open and Sundry Accounts — Débits aux comptes ouverts	Total Disbursements — Total des déboursés	Grants under Supply Bills — Crédits, lois des subsides	
				Not used — Non utilisés	Exceeded — Dépassés
$ 6,598,000 00	.....	$6,598,000 00	$6,598,000 00	.....	.....
595,000 00	$ 523,811 55	.....	523,811 55	$ 71,188 45	.....
2,215,022 49	2,194,568 54	.....	2,194,568 54	20,453 95	.....
5,960,500 00	5,787,601 30	.....	5,787,601 30	173,488 83	$ 590 13
4,414,165 14	4,247,106 16	.....	4,247,106 16	167,058 98	.....
11,357,585 95	10,407,962 86	.....	10,407,962 86	949,954 48	331 39
7,478,327 66	7,654,131 91	.....	7,654,131 91	97,695 65	273,499 90
4,028,734 55	3,403,326 58	110,120 95	3,513,447 53	515,287 02	.....
1,615,826 40	1,390,043 32	.....	1,390,043 32	225,783 08	.....
378,000 00	341,404 38	.....	341,404 38	44,749 06	8,153 44
180,000 00	173,874 15	.....	173,874 15	6,125 85	.....
701,200 00	646,783 82	.....	646,783 82	54,416 18	.....
3,950,000 00	2,823,920 11	190,077 99	3,013,998 10	936,001 90	.....
3,673,558 05	3,658,284 04	.....	3,658,284 04	15,274 01	.....
134,789,604 22	134,789,604 22	.....	134,789,604 22	.....	.....
1,204,476 77	1,166,065 52	.....	1,166,065 52	38,865 40	454 15
2,502,691 89	2,439,773 24	.....	2,439,773 24	71,977 33	9,058 68
2,654,500 00	2,137,600 80	.....	2,137,600 80	516,899 20	.....
1,106,216 66	1,055,643 23	.....	1,055,643 23	50,573 43	.....
606,000 00	538,730 53	.....	538,730 53	67,269 47	.....
8,758,193 81	6,345,897 16	.....	6,345,897 16	2,413,115 32	818 67
537,317 51	537,317 51	.....	537,317 51	.....	.....
12,059,088 14	11,663,033 37	.....	11,663,033 37	396,054 77	.....
2,530,000 00	2,252,634 04	.....	2,252,634 04	277,392 08	26 12
1,651,000 00	1,582,289 55	.....	1,582,289 55	102,748 50	34,038 05
34,186,936 78	34,888,664 62	.....	34,888,664 62	15,162 86	716,890 70
29,586,118 94	29,873,802 40	.....	29,873,802 40	428,449 53	716,132 99
18,703 33	18,703 33	.....	18,703 33	.....	.....
13,809,521 27	12,029,577 61	.....	12,029,577 61	1,779,943 66	.....
1,113,370 00	997,240 80	.....	997,240 80	116,129 20	.....
61,946,870 15	4,062,942 57	10,900,000 00	14,962,942 57	46,983,927 58	.....
2,232,000 00	1,996,152 43	.....	1,996,152 43	235,847 57	.....
2,025,672 00	2,002,231 63	.....	2,002,231 63	23,440 37	.....
1,101,064 40	1,047,232 33	.....	1,047,232 33	53,832 07	.....
3,142,284 24	3,142,284 24	.....	3,142,284 24	.....	.....
9,550,000 00	8,765,880 42	.....	8,765,880 42	1,018,178 41	234,058 83
6,000,000 00	1,371,828 85	3,682,405 23	5,054,234 08	945,765 92	.....
119,210 00	113,771 52	.....	113,771 52	5,438 48	.....
12,281,390 89	12,281,390 89	.....	12,281,390 89	.....	.....
1,866,272 64	1,863,212 96	.....	1,863,212 96	3,059 68	.....
4,831,804 20	4,295,105 20	.....	4,295,105 20	536,699 00	.....
405,356,228 08	326,511,429 69	21,480,604 17	347,992,033 86	59,358,247 27	1,994,053 05
6,666,867 63	5,296,871 86	.....	5,296,871 86	1,369,995 77	.....
1,117,100 00	1,064,479 71	.....	1,064,479 71	52,620 29	.....
11,993,566 80	10,889,439 46	.....	10,889,439 46	1,105,724 08	1,596 74
19,777,534 43	17,250,791 03	.....	17,250,791 03	2,528,340 14	1,596 74
425,133,762 51	343,762,220 72	21,480,604 17	365,242,824 89	61,886,587 41	1,995,649 79

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Adjustment of the preceding Summary with the Public Accounts of Canada for the fiscal year ending 31st March, 1925

Mise au point du tableau précédent avec les comptes publics du Canada pour l'année financière expirant le 31 mars 1925

AUDITOR GENERAL'S REPORT—RAPPORT DE L'AUDITEUR GÉNÉRAL—Page—		
Total amount of Consolidated Fund expenditure as shown in the Grand Summary—Page a—2—Total des dépenses imputables sur le Fonds consolidé comme il appert dans le tableau sommaire—Page a—2		$347,992,033 86
Deduct the following amounts not included on page 4 of the Public Accounts—Déduire les sommes suivantes non incluses à la page 4 des Comptes publics—		
Sinking Funds—Page 41 Public Accounts	$ 3,142,284 24	
Advances to Harbour Commissioners	6,598,000 00	
Appropriation, treated as Open Accounts—		
Vote 57, Empire Settlement Scheme	190,077 99	
Vote 290, Seed Grain Advances	46,531 86	
Vote 290, Relief to needy settlers, etc	63,589 09	
Vote 137-490, Loans to the Can. Nat. Ry	10,000,000 00	
Vote 138, Loan to the Can. Gov. Merchant Marine, Ltd	900,000 00	
Vote 291, Advances to soldiers settling on the land, etc	3,682,405 23	
		24,622,888 41
Total Consolidated Fund expenditure as shown on page 4 of the Public Accounts—Total des dépenses imputables sur le Fonds consolidé, comme il appert à la page 4 des Comptes publics.		323,369,145 45

W. TUCKER, Accountant of Appropriation Accounts.
Comptable des crédits.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Adjustment of War Claims—Règlement de réclamations de guerre—(Vol. III, Q—3, Y—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	National Defence—Défense nationale—			
393	Militia Services	$ 500,000 00	$ 479,159 12	$a 20,840 88
393	Naval Services	50,000 00	3,788 05	a46,211 95
394	Secretary of State	45,000 00	40,864 38	b 4,135 62
	Totals under Supply Bill—Totaux, en vertu de la loi des subsides	595,000 00	523,811 55	71,188 45

EXPLANATIONS OF GRANTS NOT USED—*a* Claims of British Admiralty not presented at the close of the year. *b* Impossible to accurately estimate requirements.

REMARQUES AU SUJET DES CRÉDITS NON EMPLOYÉS—*a* L'Amirauté britannique n'a pas présenté de réclamation au cours de l'année. *b* Impossible l'évaluer les besoins avec précision.

AUDIT NOTES—NOTES DE L'AUD. GÉN—

Vote 393:—A settlement amounting to $51,500 authorized by an Order-in-Council dated 12th March, 1924, was made from this vote with the Canada Car and Foundry Co. for buildings erected at Petawawa in 1915 for purposes connected with the supply of shells to the Government of Russia.

Un règlement pour $51,500, autorisé par un arrêté en Conseil en date du 12 mars 1924, a été effectué à même ce crédit avec la compagnie Canada Car and Foundry pour des bâtiments érigés à Petawawa en 1915 dans un but se rattachant à la fabrication d'obus pour le gouvernement russe.

Examined and certified—Examinés et certifiés.
E. S. JOHNSTON, Chief Examiner—"G" Branch.
Chef comptable—Division "G".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et il sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Administration of Justice—Administration de la Justice (Vol. II, L—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	Under Supply Bills—En vertu de la loi des subsides—			
	Supreme Court of Canada—Cour Suprême du Canada—			
32	Contingencies and disbursements, including books, magazines, etc, for judges, not exceeding $300.00..	$ 7,500 00		
32	Law books and books of reference for Library and binding of same	10,000 00	$ 24,490 79	$ 9 21
32	Printing, binding and distributing Supreme Court Reports	7,000 00		
	Exchequer Court of Canada—Cour de l'Echequier du Canada—			
33	Contingencies—Judges and Court officers travelling expenses, remuneration to sheriffs, etc., and $150 for judges' books	8,000 00	6,751 92	1,248 08
33	Miscellaneous expenses, Exchequer Court in Admiralty	200 00	.....	200 00
33	Salary of Marshal in Admiralty, Quebec	333 34	34 04	299 30
33	Printing, binding and distributing Court Reports...	2,000 00	2,000 00	
	Yukon Territory—Territoire du Yukon—			
34	Travelling allowance of judge	200 00		
34	Living allowance of judge	5,000 00		
34	Salaries, Sheriff, Clerk and stenographer of Territorial Court	5,000 00	11,782 67	*a* 8,717 33
34	Living allowances of court officers and police Magistrate	5,300 00		
34	Miscellaneous expenditure	5,000 00		
31	Living allowance for judge of Atlin Dist., B.C	1,200 00	1,200 00	
411, 31	Miscellaneous expenditure	26,000 00	16,019 97	*b* 9,980 03
411	Yukon—to provide gratuity to widow of late Sheriff Geo. Brimston	666 67	666 67	
	Totals under Supply Bill—Totaux, en vertu de la loi des subsides	83,400 01	62,946 06	20,453 95

Administration of Justice–Con.—**Administration de la Justice**–Suite

Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
Under Special Statutes—En vertu de lois spéciales—			
Supreme Court of Canada—Cour suprême du Canada—			
Salaries of Judges		$ 69,281 99	
Exchequer Court of Canada—Cour de l'Echiquier du Canada—			
Salaries of Judges		24,400 00	
Travelling allowances, Admiralty Judges		429 10	
Ontario—			
Supreme—Appellate Division		35,000 00	
High Court Division		126,000 00	
County Courts		336,209 60	
Travelling allowances		32,314 56	
Quebec—Québec—			
King's Bench		109,000 00	
Superior Court		354,250 00	
Travelling allowances		24,430 60	
Nova Scotia—Nouvelle-Ecosse—			
Supreme Court		59,596 77	
Divorce		500 00	
County		34,583 26	
Travelling allowances		4,977 40	
New Brunswick—Nouveau-Brunswick—			
Supreme—Appeal		28,000 00	
Kings Bench		37,260 74	
Divorce		500 00	
County Courts		29,583 34	
Travelling Allowances		7,547 28	
Manitoba—			
Court of Appeal		46,000 00	
Kings Bench		55,000 00	
County		49,999 83	
Travelling allowances		6,014 15	
British Columbia—Colombie-Britannique—			
Court of Appeal		45,854 83	
Supreme		55,000 00	
County		70,000 00	
Travelling allowances		18,233 08	
Prince Edward Island—Ile du Prince-Edouard—			
Supreme Court		28,000 00	
County		14,583 26	
Travelling allowances		506 35	
Saskatchewan—			
Court of Appeal		36,916 63	
King's Bench		73,000 00	
District		89,852 15	
Travelling allowances		15,387 75	
Alberta—			
Supreme Court		99,416 62	
District		60,000 00	
Travelling allowances		32,150 89	

Administration of Justice–Conc.—**Administration de la Justice**–Fin

Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
Under Special Statutes–*Conc.*—En vertu de loi spéciales–*Fin*			
Yukon Territory—Territoire du Yukon—			
Territorial Court—Salary of judge		$ 8,526 90	
Police Court—Whitehorse—Salary of magistrate		4,000 00	
Exchequer Court Awards		9,315 40	
Total under Statute—Total, en vertu de lois spéciales		2,131,622 48	
Summary—Sommaire—			
Amount under Supply Bills	$ 83,400 01	62,946 06	$ 20,453 95
Amount under Special Statutes	2,131,622 48	2,131,622 48	
Totals—Totaux	2,215,022 49	2,194,568 54	20,453 95

EXPLANATIONS OF GRANTS NOT USED—*a* Economy effected by reduction of officials. *b* Eskimo murder trials in N.W. Territories not so costly as anticipated.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS—*a* Economie effectuée par la réduction du nombre de fonctionnaires. *b* Procès d'Esquimaux accusés de meutre dans les Territoires du Nord-Ouest, moins dispendieux qu'on ne l'avait anticipé.

Examined and certified—Examinés et certifiés.
E. E. STOCKTON, (Supply Bills) Chief Examiner "D" Branch.
(Loi des subsides) Chef comptable, Division "D".
A. H. BROWN, (Statutes) Chief Examiner, "A" Branch.
(Lois) Chef comptable, Division "A".

These accounts have been examined under my direction, and are correct,
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

APPROPRIATION ACCOUNTS

Agriculture (Vol. II, A—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
44	Cold Storage Warehouses	$ 30,000 00	$ 30,000 00	.....	
43	Dairying	230,000 00	212,102 18	*a* $ 17,897 82	
42, 416	Destructive Insect and Pest Act—Adm	325,000 00	284,844 02	*b* 40,155 98	
41	Entomology	25,000 00	25,590 13	.....	*c* $ 590 13
40	Experimental Farms	1,400,000 00	1,388,013 46	11,986 54	
45	Fruit	182,000 00	173,108 36	*d* 8,891 64	
46	Health of Animals, etc	2,000,000 00	1,992,224 97	7,775 03	
49	Live Stock	1,280,000 00	1,204,199 72	*e* 75,800 28	
47	Publications	33,500 00	24,783 80	*f* 8,716 20	
51	Dehydration of fruits and vegetables	15,000 00	14,662 22	337 78	
50	Seed, feed and fertilizer control	295,000 00	294,528 80	471 20	
52	Salary and expenses of Agricultural Produce Marketing Agent in Great Britain	10,000 00	9,115 08	884 92	
53	Grant to the Department of Agriculture Province of Nova Scotia, to apply on the amortization of the debt against the Science Building at the Agricultural College, Truro, N.S.	20,000 00	20,000 00	.....	
54	Grant of the Department of Agriculture, Province of New Brunswick, to apply on the amortization of the debt against the Short Course School located at Fredericton, N.B.	5,000 00	5,000 00	.....	
415	For payment of one-third of freight on hay, feed and live stock in the dry areas of Alberta in the year 1921-22	30,000 00	29,995 77	4 23	
417	To assist in construction of pre-cooling warehouses for fruit shipments in British Columbia	40,000 00	40,000 00	.....	
418	To increase staff in connection with wheat rust investigational work and provide accommodation therefor	25,000 00	24,637 67	362 33	
48	International Institute of Agriculture	15,000 00	14,795 12	204 88	
	Totals under Supply Bill—Totaux en vertu de la loi des subsides	5,960,500 00	5,787,601 30	173,488 83	590 13

EXPLANATIONS OF GRANTS NOT USED, AND GRANTS EXCEEDED—(*a*) Proposed new dairy station not proceeded with. (*b*) Certain appointments estimated for, but found not to be absolutely necessary. (*c*) Caused by expenditure made by the High Com. London, of which the Dept. was not advised until the close of the year. (*d*) A number of seasonable inspectors employed for a shorter period than was estimated. (*e*) Certain work not proceeded with. (*f*) Agricultural Gazette ceased publication, estimate not required.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS.—(*a*) Il n'a pas été procédé à la construction de la nouvelle beurrerie, tel que proposé. (*b*) Il n'a pas été jugé nécessaire de faire certaines nominations prévues. (*c*) Produit par des dépenses effectuées par le Haut Commissaire à Londres, et dont le ministère n'a été avisé que lors de la clôture de l'année financière. (*d*) Un certain nombre d'inspecteurs temporaires ont été employés pendant une période plus courte qu'on ne l'avait prévu. (*e*) Travaux discontinués. (*f*) La publication du journal d'Agriculture étant discontinuée, le crédit n'a pas été requis.

Examined and certified—Examinés et certifiés.
E. S. JOHNSTON—
Chief Examiner "G" Branch.
Chef comptable, Division "G".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Charges of Management—Frais de gestion (Vol. II, F—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits dépassés
	Offices of the Assistant Receivers General—			
1	Salaries	$118,000 00	$105,112 63	$12,887 37
1	Contingencies	15,000 00	7,564 19	7,435 81
1	Printing Dominion Notes	475,000 00	415,656 18	59,343 82
1	Printing, advertising, inspection, express, etc	125,000 00	100,244 07	24,755 93
1	Commission for payment of interest on Public Debt, purchase of Sinking Funds, auditing	125,000 00	93,471 33	31,528 67
1	Brokerage on purchase of Sinking Funds	7,000 00	3,866 75	3,133 25
1	English Bill Stamps, postage, etc	3,000 00	1,775 05	1,224 95
1	Temporary clerical work in connection with the transfer and registration of bonds, etc., and with flotation of loans	125,000 00	99,143 13	25,856 87
1	Salary of Walter Duncan and contingent expenses	5,050 00	4,157 69	892 31
	Totals under Supply Bill—Totaux en vertu de la loi des subsides	998,050 00	830,991 02	167,058 98
	Under Statute—En vertu de lois spéciales			
	Charges of Management—Loan Account		3,416,115 14	
	Summary—Sommaire			
	Amount under Supply Bill	998,050 00	830,991 02	167,058 98
	Amount under Statute	3,416,115 14	3,416,115 14	
	Total—Totaux	4,414,165 14	4,247,106 16	167,058 98

EXPLANATIONS OF GRANTS NOT USED.—Information not supplied.
REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS—Aucun renseignement n'a été produit.

Examined and certified—Examinés et certifiés.
J. W. REID—
Chief Examiner "B" Branch.
Chef comptable, Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

APPROPRIATION ACCOUNTS

Civil Government (All Departments)—Gouvernement civil (Tous les Départements)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Under Supply Bills—En vertu de la loi des subsides				
14	Agriculture—Salaries	$ 713,585 00	$ 653,138 98	$ *a*60,446 02	
14	Contingencies	135,000 00	126,730 08	*b*8,269 92	
400, 26	Archives—Salaries	68,635 00	61,734 70	*c*6,900 30	
26	Contingencies	14,000 00	14,242 37	.....	$*d*242 37
408, 11	Auditor General's Office—Salaries	282,098 70	266,363 55	*e*15,735 15	
408, 11	Contingencies	110,500 00	56,083 03	*f*54,416 97	
28	Civil Service Commission—Salaries	195,615 00	189,651 18	*g*5,963 82	
28	Contingencies	60,000 00	44,265 58	*k*15,734 42	
13	Customs and Excise—Salaries	585,755 00	524,261 98	*g*61,493 02	
13	Contingencies	48,000 00	30,898 86	*l*17,101 14	
25	External Affairs—Salaries	79,665 00	78,107 50	*g*1,557 50	
25	Contingencies	32,000 00	30,748 47	1,251 53	
12	Finance—Salaries	363,445 00	328,662 78	*h*34,782 22	
12	Contingencies	50,000 00	41,620 64	*h*8,379 36	
	Inspector General of Banks				
409	Salaries and Contingencies	50,000 00	6,552 38	*h*43,447 62	
	Governor Genral's Secretary' Office—				
2	Salaries	32,935 00	32,820 00	*g*115 00	
2	Contingencies	66,000 00	65,458 39	541 61	
29	Health—Salaries	152,270 00	144,942 54	*g*7,327 46	
29	Contingencies	64,000 00	49,830,96	*m*14,169 04	
23	High Commissioners Office—Salaries	22,300 00	22,300 00	.....	
23	Contingencies	97,743 00	95,181 63	2,561 37	
403, 8	Immigration and Colonization—				
8	Salaries	251,235 00	221,465 91	*i*29,769 09	
8	Contingencies	50,000 00	39,676 36	*n*10,323 64	
395, 9	Indian Affairs—Salaries	150,570 00	144,955 97	*g*5,614 03	
9	Contingencies	18,000 00	18,016 26	.....	*o*16 26
24	Insurance—Salaries	70,550 00	66,552 68	*g*3,997 32	
24	Contingencies	61,000 00	60,335 61	664 39	
396, 7	Interior—Salaries	1,498,090 25	1,382,936 52	*j*115,153 73	
7	Contingencies	105,000 00	85,512 11	*p*19,487 89	
398, 4	Justice—Salaries	226,538 33	211,511 67	*g*15,026 66	
4	Contingencies	32,500 00	32,572 76	.....	*q*72 76
397, 22	Labour—Salaries	162,715 00	155,883 79	*g*6,831 21	
22	Contingencies	25,000 00	24,996 10	3 90	
401, 15	Marine and Fisheries—Salaries	497 000 00	475,901 16	*h*21,098 84	
15	Contingencies	95,000 00	58,951 94	*h*36,048 06	
18	Mines—Salaries	533,170 00	501,478 17	*g*31,691 83	
18	Contingencies	6,700 00	4,959 13	1,740 87	
5	National Defence—Salaries	694,555 00	638,772 71	*g*55,782 29	
5	Contingencies	50,000 00	49,860 09	139 91	
405, 21	Patent and Copyright—Salaries	149,245 00	144,661 06	*g*4,583 94	
21	Contingencies	30,000 00	20,941 45	*r*9,058 55	
406, 19	Post Office—Salaries	1,109,518 00	1,065,732 92	*g*43,785 08	
19	Contingencies	145,000 00	142,831 17	2,168 83	
30	Printing and Stationery—Salaries	72,625 00	71,156 38	*g*1,468 62	
30	Contingencies	10,500 00	10,493 96	6 04	
3	Privy Council—Salaries	42,830 00	42,486 18	*g*343 82	
3	Contingencies	7,000 00	5,577 71	1,422 29	
407, 17	Public Works—Salaries	633,320 00	587,445 65	*g*45,874 35	
17	Contingencies	75,000 00	64,944 03	10,055 97	
399, 16	Railways and Canals—Salaries	203,572 70	196,073 99	*h*7,498 71	
16	Contingencies	38,000 00	31,433 90	*h*6,566 10	
	Royal Canadian Mounted Police—				
10	Salaries	38,060 00	37,136 17	*g*923 83	
10	Contingencies	9,000 00	2,408 35	6,591 65	
402, 6	Secretary of State—Salaries	130,670 00	127,201 48	*g*3,468 52	
6	Contingencies	25,000 00	19,811,03	*r*5,188 97	
27	Soldiers Civil Re-establishment—Salaries	28,820 00	23,280 00	*g*5,540 00	

Civil Government–Conc. **(All Departments)—Gouvernement civil**–Fin—**(Tous les départements)**

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Under Supply Bills–*Conc.*—En vertu de la loi des subsides–*Fin*				
404, 20	Trade and Commerce—Salaries	$ 438,688 32	$ 417,449 47	$ *g*21,238 85	
20	Contingencies	22,000 00	17,316 77	4,683 23	
	Civil Government Generally—To provide for cases of reclassification, increases and promotion	56,000 00	80 00	*55,920 00	
	Totals under Supply Bills—Totaux en vertu de la loi des subsides	11,016,019 30	10,066,396 21	949,954 48	$ 331 39
	Salaries under Special Statutes—Traitements en vertu de lois spéciales				
	Governor General of Canada		48,666 66		
	High Commissioner for Canada, London		10,000 00		
	Lieutenant Governor—Ontario		10,000 00		
	Quebec		10,000 00		
	Nova Scotia		7,500 00		
	New Brunswick		9,000 00		
	Prince Edward Island		6,999 99		
	Manitoba		9,000 00		
	Saskatchewan		9,000 00		
	Alberta		9,000 00		
	British Columbia		9,000 00		
	Ministers		165,000 00		
	Governor General's Secretary		2,400 00		
	Solicitor General		7,000 00		
	Auditor General		5,000 00		
	Civil Service Commissioners		19,000 00		
	Superintendent of Insurance		5,000 00		
	Total under Statutes		341,566 65		
	Summary—Sommaire				
	Amount under Supply Bills	11,016,019 30	10,066,396 21	949,954 48	331 39
	Amount under Statutes	341,566 65	341,566 65		
	Totals—Totaux	11,357,585 95	10,407,962 86	949,954 48	331 39

*Transferred to 1925-26, O.C. Mar. 24, 1925

EXPLANATIONS OF GRANTS NOT USED AND GRANTS EXCEEDED–*a* Number of positions for a part of the year only. *b* Impossible to estimate more closely. *c* Retirements. *d* Overdraft—Order-in-Council of Feb. 11, 1925, dated Lr. Pelletier's retirement from Jan. 1, he was paid as a temporary to the former date. *e* Due to promotions, resignations or death, not filled, or filled at minimum of class, saving about $14,500, absence without pay, resulted in a saving of about $1,200. *f* Cost of Annual Report less than previous years, owing to changes. Temporary employees made permanent after Estimates were prepared. The main saving however was due to uncontrollable delay in making appointments to new positions, and to putting into operation of the reorganization plan intended. *g* Adjustments on account of resignations, vacancies filled at minimum salaries. Deaths, etc. *h* No explanations given. *i* Uncontrollable delay in effecting contemplated re-organization in some branches. *j* $48,258.32 was transferred to School Lands Funds, balance—adjustments on account of resignation, vacancies, etc. *k* Reduction in temporary employees. Cost of printing and stationery, etc. *l* Based on previous years. *m* Decrease in expenditure for printing and stationery. *n* Mainly due to decrease in travelling expenses. *o* Overdraft—underestimated. *p* Chiefly by curtailment in the temporary staff. *q* Overdraft—underestimated. *r* Reductions in temporary staff.

Civil Government–Conc.—(**All Departments**)—**Gouvernement civil**–Fin—(**Tous les départements**)

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS—*a* Un certain nombre de nominations pour une partie de l'année seulement. *b* Impossible de faire une estimation plus exacte. *c* Retraite. *d* Dépassement, C.P. du 11 février 1925, datant la mise à la retraite de M. Pelletier du 1er janvier; à été payé comme employé temporaire jusqu'à la date précitée. *e* Causé par promotions, resignations ou décès, fonctions non remplies, ou remplies au minimum de la classe, économisant près de $14,500. Les absences sans traitements ont produit une épargne de $1,200. *f* Coût du Rapport annuel inférieur à celui des années antérieures, dû aux changements. Employés temporaires nommés permanents après la préparation du Budget des crédits à voter. L'épargne est due principalement au délai des nominations à de nouvelles fonctions, et à la mise en opération du plan de réorganisation tel que proposé. *g* Rectifications au sujet de résignations, vacances remplies à des traitements inférieurs, décès, etc. *h* Aucune explication donnée. *i* Délai impossible à éviter dans la réorganisation de quelques divisions. *j* La somme de $48,258.32 a été transférée aux Fonds des Terres des Ecoles, la balance est pour la mise au point de résignations, vacances, etc. *k* Diminution du nombre d'employés temporaires. frais d'impression et de papeterie. *l* Comme les années antérieures. *m* Diminution des frais d'impressions et de papeterie. *n* Dû principalement à la diminution des frais de déplacement. *o* Dépassement, estimation en moins. *p* Dû principalement à la réduction du personnel temporaire. *q* Dépassement, estimation en moins. *r* Réduction du personnel temporaire.

Examined and certified—Examinés et certifiés.

A. H. BROWN, (Salaries) Chief Examiner "A" Branch.
(Traitements) Chef comptable, Division "A".

J. W. REID, (Contingencies) Chief Examiner, "B" Branch.
(Dépenses contingentes) Chef comptable, Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Customs and Excise—Douanes et Accise (Vol. II, D—2)

No. of Vote — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
364, 484	Salaries and contingent expenses of the several ports in the Dominion, etc	$5,799,561 59	$6,067,559 21	.....	$a267,997 62
364, 484	Salaries and travelling expenses of inspectors of Ports, etc	819,519 00	750,977 33	$ b68,541 67	
364	Miscellaneous—Printing and stationery subscriptions to Commercial papers, etc	450,000 00	455,502 28	.....	c5,502 28
364, 484	Maintenance of revenue cruisers, and preventive service	339,480 00	313,404 20	d 26,075 80	
364	Amounts to be paid to Department of Justice to be disbursed by and accounted for to it, for secret preventive service	10,000 00	6,921 82	e 3,078 18	
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	7,418,560 59	7,594,364 84	97,695 65	273,499 90
	Under Statute—En vertu de lois spéciales				
	Exchequer Court Award	.....	59,767 07		
	Summary—Sommaire				
	Amount under Supply Bills	7,418,560 59	7,594,364 84	97,695 65	273,499 90
	Amount under Statute	59,767 07	59,767 07		
	Totals—Totaux	7,478,327 66	7,654,131 91	97,695 65	273,499 90

EXPLANATIONS OF GRANTS NOT USED AND GRANTS EXCEEDED—*a* Excess caused by revision of salaries in lieu of Provisional Bonus. O.C. p.c. 10-1818, Oct. 17, 1924. *b* Estimate based on previous year's expenditure and also that the organization for Taxation Investigation not being fully developed. *c* Underestimated. *d* Certain accounts for repairs, etc., not received in time for payment during the year. *e* Normal fluctuations.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS—*a* Excédent causé par la révision des traitements pour remplacer le boni provisoire. C.P. 10-1818, octobre 17, 1924. *b* Prévisions basées sur la dépense des années antérieures et aussi dû au fait que l'organisation de l'enquête au sujet de l'imposition de taxes n'avait pas son complet développement. *c* Estimation en moins. *d* Certains comptes pour réparations, etc., n'ont pas été reçus à temps pour être soldés durant l'année. *e* Fluctuations normales.

AUDIT NOTES—NOTES DE L'AUD. GÉN.

Votes 364 and 484—Other departments paid additional salaries totalling $42,102.03 to 178 Customs and Excise officers who were paid their regular salaries from these Votes.

Des traitements additionnels formant un total de $42,102.03 ont été versés par d'autres départements à 178 officiers de douanes et d'accise qui reçurent leurs appointements réguliers à mêmes crédits.

Examined and certified—Examinés et certifiés.

R. S. Glass, Chief Examiner, "H" Branch.
Chef comptable, Division "H".

These accounts have been examined under my direction and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Dominion Lands and Parks—Terres et parcs de l'État (Vol. II, K—3)

No of Vote — N° du Credit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
290	Salaries of Dominion Lands—Outside Service	$ 506,380 00	$ 445,361 94	$ 61,018 06
290	Dominion Lands, contingencies, etc	210,000 00	133,707 46	*a*76,292 54
290	Fees of the Board of the Examiners for sub-examiners, and for travelling expenses, stationery, printing, rent of rooms and furniture, etc	2,000 00	1,910 95	89 05
290	To assist in publishing the transactions of the Association of Dominion Land Surveyors	125 00	125 00	
290	Protection of timber, etc	1,150,000 00	1,090,610 12	*b*59,389 88
290	Grant to the Canadian Forestry Association	4,000 00	4,000 00	
290	Surveys and investigations of water and power resources, etc	547,000 00	481,122 50	*c*65,877 50
290	Professional assistance, re International and Boundary Waterway questions	8,000 00	3,897 17	4,102 83
290	Lake of the Woods Control Board	10,000 00	8,887 04	1,112 96
290	World Power Conference	15,000 00	13,831 54	1,168 46
290	Allowance to W. J. Stewart, Chief Hydrographer and J. B. Challies, Director of Water Power, for services re International Joint Commission 1924–25	2,000 00	2,000 00	
290	Grant to Western Canada Irrigation Association	1,000 00	1,000 00	
290	Grant to Cypress Hills Water Users' Association	250 00	250 00	
290	Canadian National Parks, etc	1,000 000 00	997,546 86	2,453 14
290	Administration of the Migratory Birds Convention Act	50,000 00	49,700 61	299 39
290	Engraving, lithographing, printing and preparation of maps, etc	137,495 00	136,732 74	762 26
290	Costs of litigation and legal expenses	5,000 00	4,696 04	303 96
290	Ordnance Lands—Salaries and expenses	14,000 00	13,474 94	525 06
290	Mrs. E. S. Forbes, compassionate allowance equal to one-half of the salary of her husband, payable monthly	1,050 00	1,050 00	
290	Grant to Alpine Club of Canada	1,000 00	1,000 00	
290	Seed Grain Advances (open Account)	50,000 00	46,531 86	*d*3,468 14
290	To cover defalcation of A. C. Oxley, Seed Grain Collector for amount paid to him by Jacob Schneider in November, 1917	334 55	334 55	
290	To provide relief, etc., to needy settlers of the Provinces of Alberta and Saskatchewan (Open Account)	100,000 00	63,589 09	*e*36,410 91
468	Dominion Government's share of freight charges re removal of settlers from the drought stricken areas to other districts	13,500 00	11,487 12	2,012 88
468	To pay M. J. Patton, Economic Adviser, balance of salary due under terms of appointment	600 00	600 00	
468	For enlargement of the Western Outlet of Lake of the Woods and the provision of suitable control works therein in conformity with the recommendation of the International Joint Commission	200,000 00	.....	*f*200,000 00
	Total under Supply Bill—Totaux, en vertu de la loi des subsides	4,028,734 55	*3,513,447 53	515,287 02

*Part K—page 3, does not include the Open Accounts, amounting to $110,120.95.

EXPLANATIONS OF GRANTS NOT USED—*a* Re-organization of Western Land services, and also transfer of $14,000.00 and $4,516.54 to School Lands Fund and Seed Grain respectively. *b* Expenditure less than anticipated, and the vote credited with $18,006.66 for fireguarding. *c* Amalgation and reorganization of services. *d* Curtailment of staff. *e* Large amounts outstanding for which accounts have not been rendered. *f* No expenditure incurred, re-voted in 1925–26.

Dominion Lands and Parks–Conc.—**Terres et parcs de l'État**–Fin

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS—*a* Réorganisation du service des terres de l'Ouest, et aussi, transfert de $14,000.00 et de $4,516.54 aux fonds des terres des Écoles et des graines de semence respectivement. *b* Dépense inférieure à celle qu'on avait anticipée, et vote crédité de $18,006.66 pour protection contre les feux de forêts. *c* Amalgamation et réorganisation du service. *d* Réduction du personnel. *e* Montants considérables non soldés pour lequels il n'a pas été produit de compte. *f* Aucune dépense n'a été faite—voté de nouveau en 1925–26.

Examined and certified—Examinés et certifiés.
E. E. STOCKTON, Chief Examiner "D" Branch.
Chef comptable Division "D".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

APPROPRIATION ACCOUNTS

Fisheries—Pêcheries (Vol. III, O—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
256	Salaries and disbursements of fishery officers and guardians, fisheries patrol and fisheries protection service	$ 880,000 00	$ 771,068 69	$ 108,931 31
257	Building fishways and clearing rivers	30,000 00	7,692 83	22,307 17
258	Legal and incidental	2,000 00	2,000 00	
259	Conservation and development of deep-sea fisheries	95,000 00	29,829 18	65,170 82
260	Fisheries Intelligence Bureau	2,000 00	404 03	1,595 97
261	Inspection of pickled fish	25,000 00	22,994 50	2,005 50
262	Fish culture	370,000 00	346,997 66	23,002 34
263	Investigation into practical and economic problems connected with the fisheries	10,000 00	7,230 03	2,769 97
264	Marine Biological Board of Canada	42,000 00	42,000 00	.....
	Totals under Supply Bill—Totaux en vertu de la loi des subsides	1,456,000 00	1,230,216 92	225,783 08
	Under Statute—En vertu de lois spéciales			
	Fishing Bounty	.....	159,826 40	
	Summary—Sommaire—			
	Amount under Supply Bill	1,456,000 00	1,230,216 92	225,783 08
	Amount under Statute	159,826 40	159,826 40	.....
	Totals—Totaux	1,615,826 40	1,390,043 32	225,783 08

EXPLANATIONS OF GRANTS NOT USED.—Information was not supplied.
REMARQUE AU SUJET DES CRÉDITS NON UTILISÉS.—On n'a pas fourni de renseignements.

AUDIT NOTES—NOTES DE L'AUDITEUR GÉNÉRAL:—

Vote 263—Includes $941.55 paid to make good the loss on an experimental shipment of fish. (*See* correspondence page O—104).
Vote 264—Disbursements of the Biological Board exceeded the grant and other receipts by $2,594.75.
Crédit 263—Cet item comprend la somme de $941.55, payée à titre de compensation pour une perte résultant d'une expédition de poisson pour des fins d'expérimentation. (*Voir* la correspondance, page O–120).
Crédit 264—Les déboursés du conseil biologique ont dépassé de $2,594.75 le montant de ce crédit et les autres recettes.

Examined and certified—Examinés et certifiés—

J. N. TRIBBLE—
Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction and are correct.
Ces comptes ont été verifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Government of the Northwest Territories (Vol. II, K—2)
Administration des Territoires du Nord-Ouest

Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
288	Salaries and expenses, *re* Administration of the Territories	$ 114,000 00	$ 71,704 54	$ *a*42,295 46	
288	Establishing and operating wireless stations.	129,000 00	128,988 74	11 26	
288	Administration of the N. W. Game Act	30,000 00	27,557 66	*b*2,442 34	
288	Explorations, salaries and contingencies, alterations and repairs to ships, etc	100,000 00	108,153 44	.....	*c*8,153 44
288	Compassionate allowance to the widow of the late Wilfrid Caron who was drowned off "S.S. Arctic"	3,500 00	3,500 00	.....	
288	Compassionate allowance to the mother of the late Desmond O'Connell who was drowned off "S.S. Arctic"	1,500 00	1,500 00	.....	
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	378,000 00	341,404 38	44,749 06	8,153 44

EXPLANATION OF GRANTS NOT USED, AND GRANT EXCEEDED—(*a*) Expenditure not so heavy as anticipated. (*b*) Slightly over-estimated. (*c*) Over-draft caused partly by repairs made in England to the C.G.S. *Franklin*, through the High Com's for which the Bank had to be repaid, Supplementary Estimates submitted, but not brought down.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS—(*a*) La dépense n'a pas été aussi grande qu'on l'avait anticipée. (*b*) Prévision légèrement excédée. (*c*) Surplus de dépenses causé en partie par des réparations faites en Angleterre au steamer du gouvernement canadien *Franklin* par l'entremise du Haut Commissaire, et dont la banque devra être remboursée. Prévisions supplémentaires soumises, mais non mises en œuvre.

Examined and certified—Examinés et certifiés—
E. E. STOCKTON—
Chief Examiner, "D" Branch.
Chef comptable, Division "D".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Government of the Yukon Territory—Administration du Territoire du Yukon (Vol. II, K—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
289	Salaries and expenses *re* administration of the Territory	$ 65,000 00	$ 58,874 15	$ 6,125 85	
289	Grant to Local Council	45,000 00	45,000 00	.....	
289	Grant for maintenance and construction of roads	70,000 00	70,000 00	.....	
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	180,000 00	173,874 15	6,125 85	

Examined and certified—Examinés et certifiés—
E. E. STOCKTON—
Chief Examiner "D" Branch.
Chef comptable, Division "D".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Health—Santé (Vol. II, GG—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
63	Administration of the Acts, respecting food and drugs, honey and maple products, and opium and narcotic drugs, etc	$ 95,800 00	$ 93,120 76	$ 2,679 24
64	Pollution of bourdary waters	5,400 00	5,377 96	22 04
381, 65	Marine hospitals, including grants to institutions assisting sailors	145,000 00	144,987 57	12 43
66	Quarantine, etc	240,000 00	197,006 23	*a*42,993 77
419, 67	Immigration medical inspection	60,000 00	58,394 94	1,605 06
68	Laboratory of Hygiene	5,000 00	4,997 14	2 86
69	Venereal Diseases	150,000 00	142,899 22	*b*7,100 78
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	701,200 00	646,783 82	54,416 18

EXPLANATION OF GRANTS NOT USED—*a* Not as many quarantinable diseases as estimated, and changes *re* quarantine inspection of incoming vessels on the St. Lawrence. *b* Allotment for Prince Edward Island unexpended, and less spent for administration purposes.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS—*a* Pas autant de maladies sujettes à la quarantaine qu'on avait prévues, et changements au sujet de l'inspection, à la quarantaine, de bateaux arrivant par le St-Laurent. *b* Répartition pour l'Ile du Prince-Edouard non dépensée, et réduction des dépenses d'administration.

Examined and certified—Examinés et certifiés.
E. S. JOHNSTON, Chief Examiner "G" Branch.
Chef comptable Division "G".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Immigration and Colonization—Immigration et colonisation (Vol. II, H—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
55	Immigration, outside service—salaries	$ 750,000 00	$ 641,378 58	$ *a*108,621 42
56	Immigration, contingencies and general expenses, etc.	1,579,000 00	1,228,836 12 *190,077 99	*b*350,163 88
57	Empire Settlement Scheme	750,000 00	121,377 21	*c*438,544 80
58	Chinese Immigration—Salaries and contingencies	100,000 00	78,704 36	*d*21,295 64
59	Exhibitions—Salaries and Contingencies	140,000 00	124,025 63	*e*15,974 37
60	Relief of distressed Canadians	6,000 00	5,525 38	474 62
61	Buildings at St. John, N.B.	22,000 00	21,275 98	724 02
420 380, 62	British Empire Exhibition	600,000 00	599,796 85	203 15
421	Retiring allowance to W. J. Black, former Deputy Minister of Immigration and Colonization	3,000 00	3,000 00	
	Totals—Totaux	3,950,000 00	†3,013 998 10	936,001 90

*Open Account.

†Vol. 11, H—2 shows a total of $2,221,123.26 to which should be added the following votes, classified under Miscellaneous—Vote 62 British Empire Exhibition, $599,796.85; Vote 421, Retiring allowance of W. J. Black, $3,000.00; and also under open account, $190,077.99 charged to Empire settlement Scheme.

EXPLANATIONS OF GRANTS NOT USED:—*a*.—Contemplated re-organization of the outside service not entirely carried out. *b*.—Savings were effected as follows: Publicity, $177,350; Continental expenses, $103,800; United States expenses, $23,000; miscellaneous sub-heads, $10,000. *c*.—Under the Empire Settlement agreement, the Dept. must first bear the entire cost of all loans made to emigrants, while awaiting the Imperial Government's 50% of share. *d*.—Expenses for registration of Chinese, and deportation under the Opium and Narcotic Drug Act, less than estimated. *e*.—Took part in fewer State Fairs in the United States.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS:—*a*.—La réorganisation projetée du Service extérieur n'a pas été complètement effectuée. *b*.—Des économies ont été faites dans les services suivants: Publicité, $177,350; Dépenses sur le continent, $103,800; Dépenses aux Etats-Unis, $23,000; divers sous-titres, $10,000. *c*.—D'après la convention d'Etablissement impérial le ministère doit d'abord verser le coût entier de tous les prêts faits aux immigrants, en attendant que le Gouvernement impérial remette 50% de sa part. *d*.—Les dépenses pour l'enregistrement des Chinois et la déportation en vertu de la loi au sujet de l'opium et des narcotiques ont été moindres qu'on ne l'avait prévu. *e*.—Ont pris part à moins d'expositions d'Etats aux Etats-Unis.

AUDIT NOTES—NOTES DE L'AUDITEUR GÉNÉRAL:—

Vote 56—Two payments of $625.22 and $25 made for expenditure incurred in 1920 and 1921 respectively. (*See* correspondence page H-60).

Crédit 56—Comprend $625.22 payés pour des dépenses encourues en 1920 et $25 pour des dépenses encourues en 1921. (*Voir* la correspondance, page H-73).

Correspondence with reference to any other expenditure I have called attention to respecting Votes 56 and 62 will be found page H-59 to 71.

On trouvera aux pages H-72 à 85 la correspondance se rattachant aux autres dépenses sur lesquelles j'ai attiré l'attention du département en rapport avec les crédits portant les numéros 56 et 62.

Examined and certified—Examinés et certifiés.

J. W. REID, Chief Examiner, "B" Branch.
Chef comptable, Division "B".

These accounts have been examined, under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Indians—Affaires indiennes (Vol. II, I—2)

No. of Vote. — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
465, 278	Nova Scotia	$ 54,340 00	$ 54,337 62	$ 2 38
279	New Brunswick	35,574 00	35,573 46	54
280	Prince Edward Island	3,935 00	3,923 03	11 97
464, 281	Ontario and Quebec	254,930 02	254,078 35	851 67
282	Manitoba, Saskatchewan, Alberta and N.W.T	697,923 00	697,788 99	134 01
463	Manitoba, Saskatchewan, Alberta, and N.W.T Sp. Account	79,029 03	79,029 03	
283	British Columbia	303,990 00	290,685 17	a13,304 83
382, 284	Yukon	21,000 00	20,430 71	569 29
285	General	153,500 00	153,468 82	31 18
286	Indian Education	1,854,977 00	1,854,608 86	368 14
	Totals under Supply Bills—Totaux en vertu de la loi des subsides	3,459,198 05	3,443,924 04	15,274 01
	Under Statute—En vertu de lois spéciales			
	Indian Annuities, sec. 171 Indian Act	.....	214,360 00	
	Summary—Sommaire			
	Amount under Supply Bills	3,459,198 05	3,443,924 04	15,274 01
	Amount under Statute	214,360 00	214,360 00	
	Totals—Totaux	3,673,558 05	3,658,284 04	15,274 01

EXPLANATIONS OF GRANTS NOT USED—*a* All irrigation work estimated for, not forwarded with.
REMARQUE AU SUJET DES CRÉDITS NON UTILISÉS—*a* Les travaux d'irrigation qu'on avait prévus n'ont pas été exécutés.

Examined and certified—Examinés et certifiés.
CHARLES H. DOUGLAS, Chief Examiner "F" Branch.
Chef comptable, Division "F".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER.
Auditor General.
Auditeur général.

Interest on Public Debt—Intérêt sur la dette publique (Vol. II, F—2)

Service	Expenditure — Dépenses
Under Statute—En vertu de lois spéciales—	
Interest on Public Debt	$ 134,789,604 22
Premium, Discount and Exchange	18,703 33
Sinking Funds	3,142,284 24
Total under Statute—Total, en vertu de lois spéciales	137,950,591 79

Examined and certified—Examinés et certifiés.
J. W. REID, Chief Examiner "B" Branch.
Chef comptable, Division "B".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Labour—Travail (Vol. II, M—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
269	Conciliation and Labour Act	$ 46,000 00	$ 37,958 66	$ *a*8,041 34	
270	Industrial Disputes Investigation Act	35,000 00	35,000 00		
271	Fair wages and inspection officers	5,000 00	5,000 00	.....	
272	Administration—Employment Offices Co-ordination Act	50,000 00	23,162 95	*b*26,837 05	
273	Administration—Technical Education Act	3,000 00	2,392 97	607 03	
274	Administration of the Act, respecting Annuities for Old Age	25,000 00	24,077 34	922 66	
275	International Labour Conference	15,000 00	13,519 25	1,480 75	
276	Joint Industrial Councils	5,000 00	4,023 43	976 57	
379, 277	Combines Investigation Act	40,000 00	40,454 15	.....	$ *c*454 15
	Total under Supply Bills—Total en vertu de la loi des subsides	224,000 00	185,588 75	38,865 40	454 15
	Under Statute—En vertu de lois spéciales				
	Organization and Co-ordination Employment Offices—8-9 Geo. V, Chap. 21	.....	$ 150,000 00	.....	
	Technical Education in Canada, 9-10 Geo. V, Chap. 73	.....	830,476 77	.....	
	Total under Statute	.....	980,476 77	.....	
	Summary—Sommaire—				
	Amount under Supply Bills	$ 224,000 00	$ 185,588 75	$ 38,865 40	$ 454 15
	Amount under Statute	980,476 77	980,476 77	.....	
	Totals—Totaux	1,204,476 77	1,166,065 52	38,865 40	454 15

EXPLANATIONS OF GRANTS NOT USED, AND GRANTS EXCEEDED—*a* Marked decrease in the cost of printing and binding the *Labour Gazette*. *b* But a small portion provided for special services in the interests of handicapped ex-service men, formerly under the S.C.R. was required—A decrease of $15,000 appears in the appropriation for 1925-26. *c* Underestimated.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS—*a* Grande diminution du coût d'impression et de reliure de la *"Gazette du Travail*. *b* On n'a dépensé qu'une petite partie seulement de la somme votée pour services spéciaux, dans l'intérêt des vétérans souffrant de quelque infirmité, autrefois sous le rubrique du "Rétablissement des soldats dans la vie civile." *c* Une réduction de $15,000 est montrée dans le Budget des crédits pour 1925-26. *d* Prévision dépassée.

AUDIT NOTE—NOTE DE L'AUD. GÉN.:—

Vote 277—An application to transfer an expenditure of $454.15 from this Vote to 1925-26 appropriation was refused.

Crédit 277—Le virement d'une dépense de $454.15, de ce crédit aux crédits de 1925-26 a été refusé.

Examined and certified—Examinés et certifiés.
J. N. TRIBBLE, Chief Examiner "E" Branch.
Chef comptable, Division E.

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Legislation—Législation (Vol. II, N—2)

No. of Vote N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	The Senate—Sénat—				
36	Salaries and contingent expenses	$ 161,880 00	$ 161,880 00	.....	
412	Sessional indemnity for session—For days lost by members through absence caused by illness, etc	4,000 00	3,075 00	$ 925 00	
	House of Commons—Chambre des Communes—				
413, 37	Salaries	232,435 00	214,240 05	18,194 95	
37	Expenses of Committees, clerical assistance, etc	84,950 00	92,018 69	.....	$ *a* 7,068 69
37	Contingencies	46,735 00	40,127 09	6,607 91	
37	Publishing Debates	60,000 00	61,989 99	.....	*a* 1,989 99
413, 37	Estimates of Sergeant-at-Arms	182,113 75	181,530 53	583 22	
413	For days lost by members through absence caused by illness, etc	22,520 00	19,045 00	3,475 00	
	Library of Parliament—Bibliothèque du Parlement—				
414, 38	Salaries	44,080 00	38,700 64	5,379 36	
38	Books for General Library, etc	18,000 00	16,831 60	1,168 40	
38	Books for Library of American History	1,000 00	491 88	508 12	
38	Contingencies	12,000 00	10,296 39	1,703 61	
38	Cost of printing reports	1,000 00	524 26	475 74	
	General—En général—				
39	Printing, printing paper and binding	125,000 00	99,941 23	25,058 77	
39	Printing, binding and distributing the annual statutes	16,000 00	8,102 75	7,897 25	
	Totals under Supply Bills—Totaux en vertu de la loi des subsides	1,011,713 75	948,795 10	71,977 33	9,058 68
	Under Statute—En vertu de lois spéciales				
	The Senate—Sénat—				
	Salary of Speaker	.....	6,000 00	.....	
	Indemnity and transportation	.....	401,007 30	.....	
	House of Commons—Chambre des Communes—				
	Salary of the Speaker	.....	6,000 00		
	Salary of the Deputy Speaker	.....	4,000 00		
	Indemnity to Members, including additional indemnity to the Leader of the Opposition	.....	1,030,970 70		
	General—En général—				
	*Elections	.....	43,000 14		
	Total under Statutes—Total en vertu de lois spéciales	.....	1,490,978 14		
	Summary—Sommaire				
	Amount under Supply Bills	1,011,713 75	948,795 10	71,977 33	9,058 68
	Amount under Statutes	1,490,978 14	1,490,978 14		
	Totals—Totaux	2,502,691 89	2,439,773 24	71,977 33	9,058 68

EXPLANATION OF GRANTS NOT USED AND GRANTS EXCEEDED—Information not supplied.
REMARQUE AU SUJET DES CREDITS NON UTILISÉS ET DE CRÉDITS DÉPASSÉS—Aucun renseignement n'a été fourni.

Legislation–Conc.—**Législation**–Fin.

AUDIT NOTE—NOTE DE L'AUD. GÉN.:—

Vote 37:—Contingencies—Includes $3,663.13 paid for books not obtained through the Department of Printing and Stationery.

Crédit 237—Dépenses contingentes—Ces dépenses renferment une somme de $3,663.13 payée pour des livres non obtenus par l'intermédiaire du département des Impressions et de la Papeterie.

Examined and certified—Examinés et certifiés—
E. S. JOHNSTON, Chief Examiner, "G" Branch.
Chef comptable, Division "G".
*E. E. STOCKTON, Chief Examiner, "D" Branch.
Chef comptable, Division "D".
These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Lighthouse and Coast Service—Phares et service côtier (Vol. III, O—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
236	Agencies, rents and contingencies	$228,000 00	$205,584 47	$22,415 53
237	Salaries and allowances to lightkeepers	650,000 00	619,226 60	30,773 40
239	Maintenance and repairs to ligthouses, etc	825,000 00	762,609 95	62,390 05
461, 240	Construction of lights, and aids to navigation, etc.	525,000 00	303,795 45	221,204 55
241	Marine Signal Service	100,000 00	94,748 04	5,251 96
242	Administration of Pilotage	250,000 00	77,952 81	172,047 19
243	Maintenance and repairs to wharves	10,000 00	7,650 21	2,349 79
244	Breaking ice in Thunder Bay, etc	30,000 00	30,000 00	
245	To complete contract for breaking ice in Thunder Bay	12,500 00	12,500 00	
246	Pensions to sundry pilots	11,900 00	11,737 50	162 50
249	Construction of lights and aids to navigation—To re-imburse E. H. Shockley for extra work, reconstruction of two dwellings at Prince Rupert, B.C.	1,000 00	1,000 00	
248	Patrol of the Northern waters of Canada	10,000 00	9,695 77	304 23
238	Compassionate allowance to John Davidson	500 00	500 00	
247	Allowance to Harbour Master at Amherstburg	600 00	600 00	
	Totals under Supply Bills—Total en vertu de la loi des subsides	2,654,500 00	2,137,600 80	516,899 20

EXPLANATION OF GRANTS NOT USED—Explanations not supplied.
REMARQUE AU SUJET DES CRÉDITS NON UTILISÉS—Aucun renseignement n'a été fourni.

AUDIT NOTES—NOTES DE L'AUD. GÉN.

Vote 236—Includes payment of $1,200 additional salary made to an officer without certificate of the Civil Service Commission. (*See* correspondence page O-100).

Crédit 236—Cette dépense renferme le paiement de $1,200 fait à un officier, pour salaire additionnel, sans le certificat de la Commission du Service civil. (*Voir* la correspondance, page O-117).

Vote 242.—Includes payment of $1,200 additional salary made to an officer without certificate of the Civil Service Commission. (*See* correspondance, page O-100).

Crédit 242.—Cette dépense renferme le paiement de $1,200 fait à un officier, pour salaire additionnel, sans le certificat de la Commission du Service civil. (*Voir* la correspondance, page O-117).

Examined and certified—Examinés et certifiés.
J. N. TRIBBLE, Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Mail Subsidies and Steamship Subventions—Subventions postales et octrois aux paquebots (Vol. III, ZZ—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	ATLANTIC OCEAN—OCÉAN ATLANTIQUE			
171	Canada and the West Indies and South America or both	$340,666 66	$335,153 76	a 5,512 90
172	Canada and South Africa	125,000 00	124,999 93	07
		465,666 66	*460,153 69*	*5,512 97*
	PACIFIC OCEAN—OCÉAN PACIFIQUE			
173	Canada and New Zealand on the Pacific Ocean	100,000 00	84,615 30	b 15,384 70
174	Prince Rupert, B.C. and Queen Charlotte Islands	21,000 00	21,000 00	
175	Victoria and San Francisco	3,000 00	3,000 00	
176	Victoria, Vancouver, way ports and Skag way	25,000 00	25,000 00	
177	Victoria and West Coast of Vancouver Island	15,000 00	15,000 00	
178	Vancouver and northern ports of B.C	24,800 00	18,600 00	6,200 00
179	Vancouver and Howe Sound	5,000 00	3,750 00	b 1,250 00
		193,800 00	*170,965 30*	*22,834 70*
	LOCAL SERVICES—SERVICES DE CABOTAGE			
180	Baddeck and Iona	10,500 00	10,500 00	
181	Charlottetown and Pictou	25,000 00	25,000 00	
182	Charlottetown, Victoria and Holliday's Wharf	4,000 00	4,000 00	
456	Cheticamp and Port Hawkesbury	3,000 00	3,000 00	
183	Dalhousie, N.B. and Carleton, Que	500 00	.....	c 500 00
184	Grand Manan and the Mainland	20,000 00	20,000 00	
185	Halifax, Canso and Guysboro	9,000 00	9,000 00	
186	Halifax, La Have and La Have River	6,000 00	6,000 00	
188	Halifax and Newfoundland, via Cape Breton ports	5,000 00	5,000 00	
189	Halifax and Spry Bay and ports in Cape Breton	6,000 00	6,000 00	
190	Halifax, South Cape Breton and Bras d'Or Lake ports	5,000 00	5,000 00	
191	Halifax and West Coast of Cape Breton	6,000 00	6,000 00	
458	Halifax and Bay St. Lawrence	2,400 00	2,400 00	
192	Mainland and Islands of Miscou and Shippegan	2,000 00	2,000 00	
193	Mulgrave and Canso	13,500 00	13,500 00	
194	Mulgrave and Guysboro	9,500 00	8,643 42	d 856 58
195	Newcastle, Negrac and Escuminac	5,000 00	4,000 00	e 1,000 00
190	Pelee Island and the mainland	11,000 00	8,250 00	b 2,750 00
197	Mulgrave, Arichat and Petit de Grat	10,000 00	10,000 00	
198	Pictou, Murray Harbour and Georgetown	6,000 00	3,500 00	f 2,500 00
199	Pictou, Mulgrave and Cheticamp	11,000 00	11,000 00	
200	Pictou New Glasgow and Antigonish County ports	1,500 00	1,500 00	
201	Port Mulgrave, St. Peter's, Irish Cove and Marble Mountain	10,350 00	9,802 12	d 547 88
202	Pictou, Souris and Magdalen Islands	50,000 00	39,961 53	g 10,038 47
203	Quebec, Natashquan and Harrington, etc	85,000 00	85,000 00	
204	Quebec or Montreal and Gaspé and ports on the south shore of the Gulf of St. Lawrence	30,000 00	30,000 00	
205	Rimouski and Pointe aux Outardes	5,000 00	3,000 00	b 2,000 00
206	St. Catharines Bay and Tadousac	2,000 00	2,000 00	
207	St. John and St. Andrews	3,000 00	3,000 00	
208	St. John and Bear River	2,000 00	1,500 00	b 500 00
209	St. John and Bridgetown	1,000 00	1,000 00	
210	St. John and Digby	15,000 00	15,000 00	
211	St. John, Digby, Annapolis and Granville	2,000 00	2,000 00	
212	St. John and ports on the Bay of Fundy and Minas Basin	8,500 00	8,500 00	
213	St. John and Wedgeport	5,000 00	4,999 98	02
214	St. John, Westport and Yarmouth	10,000 00	10,000 00	
215	St. John and Weymouth	1,500 00	1,500 00	

Mail Subsidies and Steamship Subventions–Con.—**Subvention postales et octrois aux paquebots** –Fin

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	LOCAL SERVICES–*Conc.*—SERVICES DE CABOTAGE–*Fin*			
216	Sydney and Bay St. Lawrence	$ 9,000 00	$ 9,000 00	
217	Sydney and Whycocomagh	13,000 00	13,000 00	
218	Sydney and Bras d'Or Lake ports, etc	18,000 00	16,727 27	$ *i* 1,272 73
219	Inspection of subsidized steamship services	4,500 00	4,239 92	260 08
		446,750 00	*424,524 24*	*22,225 76*
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	1,106,216 66	1,055,643 23	50,573 43

EXPLANATION OF GRANTS NOT USED.—(*a*) Substitution of freight steamer *Teviot* for regular steamer on certain trips. (*b*) Claims for service not presented until the year had closed. (*c*) No contract made. (*d*) Full number of trips not made. (*e*) Contract placed for $4,000. (*f*) Contract reduced. (*g*) Steamer *R. W. Hendry* employed at greatly reduced subsidy for 17 trips, until new steamer *Lovat* was placed on the route. (*h*) Service performed pending new boat not built in time of 1924 season. (*i*) Deductions for trips not performed and $1,000 held by order of the Minister pending settlement of certain claims.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS.—(*a*) Remplacement du bateau régulier par le cargo-boat *Teviot* pour un certain nombre de voyages. (*b*) Réclamations pour services présentées après la clôture de l'année financière. (*c*) Aucun contrat n'a été fait. (*d*) Le nombre total de voyages n'a pas été fait. (*e*) Contrat accordé pour $4,000. (*f*) Contrat réduit. (*g*) Le steamer *P. W. Hendry* mis en service, réduisant par là l'octroi pour 17 voyages, jusqu'à ce que le nouveau steamer *Lovat* eut été employé. (*h*) Service donné en attendant le nouveau bateau qui n'a pas été construit en temps pour la saison de 1924. (*i*) Déductions pour voyages non accomplis, et la somme de $1,000 retenue par ordre du Ministre en attendant le règlement de certaines réclamations.

Examined and certified—Examinés et certifiés.
J. N. TRIBBLE, Chief Examiner "E" Branch,
Chef comptable Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Mines and Geological Survey—Mines et levés géologiques (Vol. III, P—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	Department—Département			
265	Organization and equipment of the Explosives Division	*$10,000 00*	*$7,397 70*	*$2,602 30*
	Mines Branch—Division des mines			
266	Investigation of mineral resources or deposits of the mining and metallurgical industries and of mineral technology, etc	200,000 00	175,097 30	a24,902 70
266	Publications, English and French purchase of books, laboratory supplies, etc	40,000 00	39,916 46	83 54
266	Transportation charges from outlying provinces on ore shipments for testing purposes	10,000 00	8 79	b9,991 21
		250,000 00	*215,022,55*	*34,977,45*
	Dominion of Canada Assay Office—Bureau de l'essayerie de l'Etat.			
267	Maintenance of Assay Office, Vancouver, B.C.	*26,000 00*	*22,830 08*	*3,169 92*
	Geological Survey—Levés géologiques			
268	Explorations, surveys and investigations, etc	200,000 00	182,881 65	c17,118 35
268	Publications of English and French editions of reports, etc	55,000 00	48,784 82	6,215 18
268	Maintenance of offices and museum, instruments, chemicals, et	50,000 00	47,840 23	2,159 77
268	Museum equipment	10,000 00	9,994 60	5 40
268	Purchase of specimens	5,000 00	3,978 90	1,021 10
		320,000 00	*293,480 20*	*26,519 80*
	Totals under Supply Bills—Totaux en vertu de la loi des subsides	606,000 00	538,730 53	67,269 47

EXPLANATIONS OF GRANTS NOT USED.—*a*—Estimate covered cost of equipment of new non-metallic laboratory, of which but a small proportion was purchased. *b*—The erection and equipment of a station in British Columbia for research on the treatment of ores, was not proceeded with. *c*—Impossible to estimate more closely.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS.—*a*—Le crédit prévu a suffi pour le coût d'équipement du nouveau laboratoire non-métallique, dont une petite proportion a été achetée. *b*—Il n'a pas été procédé à l'érection et l'équipement d'une station à la Colombie-Britannique, pour recherches sur le traitement des minerais. *c*—Il a été impossible de faire une estimation plus exacte.

Examined and certified—Examinés et certifiés—
E. S. JOHNSTON, Chief Examiner, "G" Branch.
Chef comptable, Division "H".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Miscellaneous—Divers

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Allowances, contributions and grants—				
320	Boy Scouts Association	$15,000 00	$15,000 00		
355	British Association for the advancement of Science to be held in the city of Toronto, August or September, 1924	35,000 00	35,000 00		
352	Burrard Inlet Tunnel and Bridge Company towards construction of bridge over the Second Narrows of Burrard Inlet, B.C.	100,000 00	.....	a100,000 00	
471	Canadian Athletic Team at the International Olympic Games in 1924	10,000 00	10,000 00		
354	Canadian Delegates to and from Geneva *re* First Assembly of the League of Nations 1920, transportation of	1,848 56	1,848 56		
356	Canadian Delegation from Liverpool to New York with the Imperial War Conference, 1918, transportation of	584 00	584 00		
339	Canadian Horticultural Council	8,000 00	8,000 00		
342	Canadian Institute of Mining and Metallurgy	3,000 00	3,000 00		
329	Canadian Law Library, London, Eng	500 00	258 56	b241 44	
351	Canadian National Safety League	10,000 00	10,000 00		
359	Canadian National Institute for the Blind	10,000 00	10,000 00		
361, 477	Canadian Tuberculosis Association	20,000 00	20,000 00		
474	Canadian Social Hygiene Council	5,000 00	5,000 00		
475	Child Welfare Association	5,000 00	5,000 00		
346	Chief Constables Association	500 00	500 00		
324	Dominion Council of Girl Guides	3,000 00	3,000 00		
473	Dependent parents of the late T. B. Lawlor	1,500 00	1,500 00		
343	Imperial Institute	12,849 00	12,848 00	1 00	
340	International Beekeepers Congress	2,500 00	2,500 00		
357	International Methematical Congress to be held in Montreal in 1924	25,000 00	25,000 00		
325	Interparliamentary Union for Peace	200 00	200 00		
476	Mental Hygiene Comity	10,000 00	10,000 00		
317	National Battlefields Commission	47,000 00	47,000 00		
338	National Dairy Council	3,000 00	3,000 00		
335	Permanent Secretariat to the League of Nations, Canada's contribution to	168,353 29	168,353 29		
321	Royal Astronomical Society	2,000 00	2,000 00		
323	Royal Canadian Academy of Arts	2,500 00	2,500 00		
322	Royal Society of Canada	8,000 00	8,000 00		
337	St. John Ambulance Association, Canadian Branch	5,000 00	5,000 00		
472	To the widow of the late Harry G. Andrews	1,080 00	1,080 00		
319	Victorian Order of Nurses	10,000 00	10,000 00		
353	Armourial bearings of Canada	500 00	3 72	d496 28	
313	Bankruptcy Act—Adm. of	4,000 00	1,900 83	e2,099 17	
348	Battlefields memorials	200,000 00	195,312 59	e4,687 41	
318	Business Profits War Tax Act 1916, and Income War Tax Act, 1917	2,000,000 00	1,638,073 32	f361,926 68	
305	Canada Gazette	45,000 00	27,964 48	e17,035 52	
336	Canadian Delegation to the League of Nations	15,000 00	11,899 20	e3,100 80	
311	Canadian publications to Library of the High Commissioner's Office	1,000 00	811 39	e188 61	
333	Canadian representation in the United States	60,000 00	12,275 21	g47,724 79	
310	Canada Temperance Act	10,000 00	72 92	h9,927 08	
327	Chief Electoral Office—Salaries and contingencies of office	16,300 00	9,648 41	e6,651 59	
308	Distribution of parliamentary documents and other government publications	40,000 00	39,997 73	2 27	

Miscellaneous–Con.—**Divers**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
326	Empire Parliamentary Association—subscription to publications to be distributed to members of the House of Commons.	$ 2,000 00	$ 2,000 00		
344	Fire Prevention—Expenses in the interests of	12,000 00	9,549 55	$ 2,450 45	
349	Government Contracts Supervision Committee	30,000 00	30,818 67	.....	$ *i* 818 67
341	Imperial War Graves Commission	573,780 00	446,895 77	*j* 126,884 23	
358	Lachine Canal—Refund of taxes and interest thereon accruing between Oct. 1, 1912 and Sept. 30, 1922	7,155 64	7,155 64	.....	
470	Legal and other expenses *re* failure of Home Bank	15,000 00	15,000 00	.....	
328	Litigated matters—expenses of Dept. of Justice	38,000 00	37,654 52	*c* 345 48	
309	Miscellaneous printing	20,000 00	19,997 35	*c* 2 65	
314	Naturalization Acts 1914 and 1920—expenses	12,000 00	7,987 73	*k* 4,012 27	
316	Negotiation of Treaties—expenses of	20,000 00	3,695 31	*i* 16,304 69	
332	Paris Agency—expenses	35,500 00	33,816 63	*c* 1,683 37	
312	Parliamentary Guide—650 copies	1,950 00	1,950 00	.....	
334	Passport Office—salaries and expenses	24,200 00	18,438 46	*k* 5,761 54	
345	Patent Record	35,000 00	30,205 58	*l* 4,794 42	
330	Pecuniary Claims Convention with U.S.A.	10,000 00	5,350 29	*m* 4,649 71	
306	Printing Bureau—Plant repairs and renewals	30,000 00	29,599 20	*c* 400 80	
307	Printing Bureau—Plant—new	37,500 00	37,467 80	*c* 32 20	
360	Private Secretary to Speaker of the Senate	600 00	600 00	.....	
331	Public Archives	75,500 00	75,499 49	*c* 0 51	
363	Provisional Bonus Allowance	3,800,000 00	2,405,726 65	*n* 1,394,273 35	
478, 350	Revision of the Dominion Statutes	35,000 00	29,329 62	*c* 5,670 38	
469	Roof coverings—technical investigations *re*	8,500 00	7,998 70	*c* 501 30	
480, 362	Royal Commission *re* pulpwood	27,500 00	27,500 00	.....	
481	Salaries and expenses of the advisors *re* Tariff Enquiry	30,000 00	29 00	*i* 29,971 00	
479	St. Lawrence Ship Canal—Survey and investigations—salaries and expenses	100,000 00	57,504 24	*o* 42,495 76	
347	Suppression of the white slave traffic	2,500 00	1,435 69	*c* 1,064 31	
483	Transportation of Canadian Coal to Central Canada by payments to Railway Companies, etc	200,000 00	11,051 07	*p* 188,948 93	
315	Unforeseen expenses	75,000 00	61,214 67	*c* 13,785 33	
482	West India Cable	15,000 00	.....	*i* 15,000 00	
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	8,191,900 49	5,779,603 84	2,413,115 32	818 67
	Under Statute—En vertu de lois spéciales				
	Attendance—Judicial Committee of the Privy Council	.....	$ 2,000 00	.....	
	Board of Audit	.....	30,619 35	.....	
	Chief Electoral Officer	.....	12,000 00	.....	
	Corporation of the City of Ottawa	.....	75,000 00	.....	
	Gratuities	.....	63,975 31	.....	
	International Joint Commission	.....	32,698 66	.....	
	Ottawa Improvement Commission	.....	150,000 00	.....	
	Royal Mint	.....	200,000 00	.....	
	Total under Statute—Total, en vertu de lois spéciales	.....	566,293 32	.....	
	Summary—Sommaire				
	Amount under Supply Bills	8,191,900 49	5,779,603 84	2,413,115 32	818 67
	Amount under Statute	566,293 32	566,293 32	.....	
	Totals, Totaux	8,758,193 81	6,345,897 16	2,413,115 32	818 67

Miscellaneous-Conc.—**Divers**-Fin.

RECAPITULATION—RÉCAPITULATION

Reference — Pour détails	Departments — Ministères	Grants—Voted and Statutory — Crédits—Subsides et lois spéciales	Sundry Expenses, Voted and Statutory — Dépenses divers, subsides et lois spéciales	Provisional Bonus Allowance — Allocation du boni provisoire	Unforeseen Expenses — Dépenses imprévues	Gratuities — Gratifications	Total Expenditure — Total des dépenses
A—3	Agriculture	$ 13,500 00	$ 13,500 00	$ 101,487 07	$ 1,650 00	$ 2,953 32	$ 119,590 39
B—2	Archives—Public	75,500 00	75,499 49	6,366 64			81,866 13
BB—2	Auditor General Office			12,556 15		700 00	13,256 15
C—2	Civil Service Commission			7,718 62			7,718 62
D—2	Customs and Excise	2,000,000 00	1,638,073 32	158,762 86		11,079 30	1,807,915 48
E—2	External Affairs	306,485 85	248,026 74	9,738 91	4,762 52		262,528 17
F—3	Finance	800,819 35	740,362 33	33,790 89	22,513 60		796,666 82
G—2	Governor General Secretary' Office			1,173 00			1,173 00
GG—2	Health	20,000 00	20,000 00	13,737 20		523 33	34,260 53
H—2	Immigration and Colonization			75,451 74		2,218 32	* 77,670 06
I—2	Indian Affairs			57,891 76		41 66	57,933 42
J—2	Insurance	20,500 00	17,548 25	1,412 79		100 00	19,061 04
K—3	Interior			111,541 04	5,197 20	2,750 00	119,488 24
L—3	Justice	89,500 00	76,493 82	108,447 55		7,166 67	192,108 04
M—2	Labour	1,080 00	1,080 00	5,623 81		270 00	6,973 81
N—3	Legislation	28,900 00	22,248 41	20,259 44		250 00	42,757 85
O—3	Marine and Fisheries			177,932 50	10 00	4,640 66	182,583 16
P—2	Mines	214,349 00	25,399 07	12,816 52		1,490 00	39,705 59
Q—3	National Defence	773,780 00	642,208 36	128,922 98	21,569 68	397 67	793.098 69
R—2	Patent and Copyright Office	35,000 00	30,205 58	7,216 23		946 66	38,368 47
S—2	Post Office			555,391 90		10,986 67	566,378 57
T—2	Printing and Stationery	172,500 00	155,026 56	29,565 09		522 00	185,113 65
U—2	Privy Council			2,146 62	1,711 67		3,858 29
V—13	Public Works	132,698 66	32,698 66	285,456 33	390 00	8,383 91	326,928 90
W—3	Railways and Canals	107,155 64	64,659 88	182,845 39		4,059 48	251,564 75
X—2	Royal Canadian Mounted Police	3,000 00	1,935 69	3,087 13			5,022 82
Y—2	Secretary of State	24,450 00	10,014 37	9,072 27	3,410 00	230 00	22,726 64
YY—2	Soldiers Civil Re-Establishment			177,194 49		2,835 66	180,030 15
Z—2	Soldier Land Settlement			41,071 74			41,071 74
ZZ—3	Trade and Commerce			67.047 99		1,430 00	68,477 99
		4,819,218 50	3,814,980 53	2,405,726 65	61,214 67	63,975 31	6,345,897 16

* On page H—2 Vote 62, $599,796.85 and Vote 423 $3,000 totalling $602,796.85 were classified under Miscellaneous, instead of Immigration and Colonization.

EXPLANATIONS OF GRANTS NOT USED AND GRANTS EXCEEDED.—(*a*) Work not proceeded with. (*b*) Not as many books purchased as provided for. (*c*) Over estimated. (*d*) Work not completed. (*e*) Voted tentatively. (*f*) Normal fluctuation as between years. (*g*) Representative not appointed. (*h*) No election held. (*i*) No explanation supplied. (*j*) Canada's quota over estimated. (*k*) Reduction in extra clerical assistance, and printing and stationery expenditure. (*l*) Expenditure varies with number of patents issued. (*m*) Anticipated meeting of convention postponed. (*n*) Accounted for largely by the revision of salaries under Order in Council in lieu of bonus in the Customs and Excise, Post Office, and Soldier Civil Re-Establishment Department, being charged direct to the respective departments. (*o*) No explanation supplied. (*p*) Vote was on experiment to create a wider market for Canadian coal of which it was difficult to forecast the expenditure.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS.—(*a*) L'ouvrage n'a pas été continué. (*b*) Il ne s'est pas acheté autant de livres que prévu par le crédit. (*c*) Prévision plus élevée. (*d*) Ouvrage non complété. (*e*) Voté comme essai. (*f*) Fluctuations normales annuelles. (*g*) Un représentant n'a pas été nommé. (*h*) Aucune élection n'a été tenue. (*i*) Le ministère des Finances n'a donné aucun renseignement. (*j*) La quote-part du Canada moindre que l'évaluation. (*k*) Réduction des frais d'emploi de commis aux écritures, et de la dépense pour impressions et papeterie. (*l*) La dépense varie suivant le nombre de brevets d'invention émis. (*m*) La réunion anticipée de la convention a été remise à plus tard. (*n*) Dû principalement à la revision des traitements d'après l'arrêté en Conseil, pour tenir lieu du boni, dans les ministères des Douanes et de l'Accise, des Postes et du Rétablissement des soldats dans la vie civile, tels traitements devant être payés directement par les ministères respectifs. (*o*) Sous la rubrique des Chemins de fer et Canaux, aucun renseignement n'a été fourni. (*p*) Ce vote a été passé pour essayer d'accroître la vente du charbon canadien et il était impossible d'en prévoir les frais.

AUDIT NOTES—NOTES DE L'AUD. GÉN.:—

Vote 348.—Includes an outstanding balance, of an advance, of $12,573.57 for reafforestation operations at Vimy Ridge. The department explains that owing to the nature of these operations the full accounting for this balance may be delayed for several years.

Crédit 348.—Cette dépense renferme une balance de $12,573.37 sur une avance pour des opérations de reboisement sur la crête de Vimy. Le département déclare qu'il ne sera pas rendu compte de cette balance pour plusieurs années, vu la nature de ces opérations.

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

National Defence—Défense nationale (Vol. III, Q—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	Militia Services—Services de la Milice			
88	Administration	$ 301,000 00	$ 299,414 97	$ 1,585 03
89	Cadet Services	400,000 00	367,829 34	*b* 32,170 66
424, 90	Contingencies	30,000 00	23,844 29	*c* 6,155 71
91	Engineer Services and Works	500,000 00	499,545 31	454 69
92	General Stores	390,000 00	335,447 58	*d* 54,552 42
93	Manufacturing establishments	420,000 00	415,819 65	4,180 35
425, 94	Non-permanent Active Militia	1,610,000 00	1,551,256 63	*e* 58,743 37
95	Permanent Force	4,800,000 00	4,769,339 43	*a* 30,660 57
96	Royal Military College	365,000 00	364,944 14	55 86
97	Topographical Survey	35,000 00	34,614 01	385 99
98	Transport and freight	160,000 00	157,688 13	2,311 87
99	Civil Pensions—Robert Allen, Ronald Morrison, Walter Pettipas	1,115 42	1,115 42	
422	Compensation to J. F. Stoate, caterer at Rockliffe Small Arms School, 1922	600 00	.....	*f* 600 00
423	Compassionate grant to the widow of the late F. A. Forsyth, etc	500 00	500 00	
		9,013,215 42	*8,821,358 90*	*191,856 52*
	Naval Services—Service naval			
100	Naval Service	1,400,000 00	1,399,056 32	943 68
426	Grant to Florence Walker, widow of the late Franklin Walker	1,200 00	1,025 80	*g* 174 20
427	Funeral expenses of the late Franklin Walker	50 00	50 00	
		1,401,250 00	*1,400,132 12*	*1,117 88*
	Air Services—Aéronautique			
428, 101	Canadian Air Force	1,261,000 00	1,102,206 04	*h* 158,793 96
102	Purchase of air craft	300,000 00	275,122 06	*h* 24,877 94
		1,561,000 00	*1,377,328 10*	*183,671 90*
	General Services—Services généraux			
429	Amount required towards the construction of a magazine, other buildings and services in connection therewith at or near Halifax, N.S.	50,000 00	31,979 51	*i* 18,020 49

National Defence-Conc.—**Défense nationale**-Fin

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	General Services-*Conc.*—Services généraux-*Fin*			
430	Official welcome and entertainment of the officers and men of the Special Service Squadron, etc...	$ 25,000 00 *75,000 00*	$ 23,612 02 *55,591 53*	$ 1,387 98 *19,408 47*
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	12,050,465 42	11,654,410 65	396,054 77
	Under Statute—En vertu de lois spéciales			
	Aid to Civil Power R.S.C. Cap. 41, Sec. 90	.....	8,622 72	
	Summary—Sommaire			
	Amount under Supply Bills	12,050,465 42	11,654,410 65	396,054 77
	Amount under Statute	8,622 72	8,622 72	
	Totals—Totaux	12,059,088 14	11,663,033 37	396,054 77

EXPLANATIONS OF GRANTS NOT USED—*a* Slightly over-estimated. *b* Lack of funds, resulted in not holding Cadet camps as estimated thereby showing a surplus. *c* Voted on the basis of last year. *d* Certain stores from England were received too late to be charged to this appropriation. *e* Training of the Militia was much curtailed, resulting in saving in fuel and light in the armouries, and the allowances for Command pay and Drill Instruction fell short of the amounts estimated. *f* Paid and charged in 1923-24 accounts. *g* Grant was based upon the provisions of the Workmen's Compensation Act. *h* Certain contracts for aircraft and spare parts not fyled in time for this year's appropriations. *i* Work not completed—Revote asked for.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS—*a* Prévision un tant soit peu exagérée de dépenses. *b* Le manque de fonds produit par le fait qu'on n'a pas tenu de camp pour les cadets, tel que prévu, ce qui a produit le surplus. *c* Voté d'après ce qui a été fait l'année dernière. *d* Certaines matières envoyées d'Angleterre ont été reçues trop tard pour les mettre au compte de ce crédit. *e* Les exercices de la Milice ont été de beaucoup réduits, produisant une économie dans le chauffage, et le luminaire des salles d'exercices; et les allocations de solde régimentaire et d'instruction militaire sont restées au-dessous des montants demandés. *f* Payés et chargés aux comptes de 1923-24. *g* Le crédit a été basé sur les stipulations de la loi de Compensations ouvrières. *h* Certains contrats pour aéronautique et parties accessoires n'ont pas été présentés à temps pour les inclure dans les crédits à voter de cette année. *i* Ouvrage non achevé, crédit demandé de nouveau.

Examined and certified—Examinés et certifiés—
E. S. JOHNSTON, Chief Examiner "G" Branch.
Chef comptable Division "G".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Ocean and River Service—Services sur mers et sur rivières (Vol. III, O—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
220	Dominion Steamers	$1,500,000 00	$1,390,855 65	$109,144 35	
221	Examination of masters and mates	20,000 00	19,994 59	5 41	
222	Investigations into wrecks	6,000 00	5,189 86	810 14	
223	Navigation schools	7,000 00	5,816 86	1,183 14	
224	Distressed seamen	5,000 00	663 20	4,336 80	
225	Registration of shipping	3,000 00	1,865 62	1,134 38	
226	Removal of obstructions	5,000 00	2,965 83	2,034 17	
227	Inspection of live stock shipments	4,000 00	3,201 32	798 68	
228	Subsidies for wrecking plants, etc	35,000 00	35,000 00	.....	
229	Unforseen expenses	5,000 00	3,016 93	1,983 07	
230	Life saving service	100,000 00	79,692 38	20,307 62	
231	Hydrographic Survey	310,000 00	262,170 89	47,829 11	
232	Radiotelegraph Service	500,000 00	412,174 79	87,825 21	
233	Tidal and current survey	30,000 00	30,026 12	.....	$ 26 12
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	2,530,000 00	2,252,634 04	277,392 08	26 12

EXPLANATIONS OF GRANTS NOT USED, AND GRANTS EXCEEDED—Explanation not supplied.
REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS—On n'a fourni aucun renseignement.

AUDIT NOTES—NOTES DE L'AUD. GÉN.—

Vote 232:—Includes $600.00 salary paid without the approval of the Civil Service Commission. The matter has been brought to the attention of the Treasury Board (see correspondence at page O—97).

Includes $1,200 expended for purchase of site not specifically provided for in the appropriation, and without the approval of the Governor in Council (see correspondence at page O—98).

Crédit 232:—Cette dépense renferme une somme de $600 payée sans l'autorisation de la Commission du Service civil. Le conseil du Trésor en a été saisi. (Voir la correspondance, page O—114.)

Cette dépense comprend $1,200 pour l'acquisition d'un emplacement, à laquelle il n'a pas été spécifiquement pourvu dans les crédits, et sans l'autorisation du Gouverneur en conseil. (Voir la correspondance, page O—114.)

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE, Chief Examiner "E" Branch.
Chef comptable Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Penitentiaries—Pénitenciers (Vol. II, L—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
35	Kingston	$ 422,000 00	$ 410,455 48	$ *a*11,544 52	
35	St-Vincent de Paul	385,500 00	358,462 40	*a*27,037 60	
35	Dorchester	255,500 00	192,914 76	*a*62,585 24	
35	Manitoba	192,600 00	207,858 14	.....	$ *b*15,258 14
35	British Columbia	151,000 00	157,102 63	.....	*c*6,102 63
35	Alberta	3,000 00	2,620 50	*a*379 50	
35	Saskatchewan	240,000 00	252,677 28	.....	*d*12,677 28
35	General	1,400 00	198 36	*e*1,201 64	
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	1,651,000 00	1,582,289 55	102,748 50	34,038 05

EXPLANATIONS OF GRANTS NOT USED, AND GRANTS EXCEEDED.—*a*—Expenditure dependent upon the population and other conditions. *b*—Over-draft caused by extra activity in industries. *c*—Over-draft caused by increase in prison population. *d*—Over-draft caused by the structural work having progressed more rapidly than was anticipated. *e*—Impossible to estimate more closely.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS.—*a*—La dépense en rapport avec la population incarcérée et autres conditions. *b*—Crédit dépassé par suite d'activité excessive dans les travaux industriels. *c*—Crédit dépassé par suite d'augmentation du nombre des détenus. *d*—Crédit dépassé, les travaux de structure ayant progressé plus rapidement qu'on ne l'avait anticipé. *e*—Il a été impossible de donner une estimation plus exacte.

Examined and certified—Examinés et certifiés—
E. E. STOCKTON, Chief Examiner, "D" Branch.
Chef comptable, Division "D".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été verifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Pensions—(Vol. II, F—3; Vol. III, X—3; Vol. III, YY—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
70	Mrs. Wm. McDougall	$ 1,200 00	$ 1,200 00		
71	On account of Fenian Raid, 1866–70	750 00	466 25	$ 283 75	
72	Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion, 1885	970 90	950 68	20 22	
73	Militiamen on active service N. W. Rebellion 1885, and general pensions	45,000 00	35,348 69	9,651 31	
74	Families of members of the force who lost their lives while on duty—				
74	Margaret Johnson Brooke	821 25	823 50	.....	$ *a*2 25
74	Mrs. Elizabeth Willmett	54 75	54 90	.....	*a*0 15
74	Mrs. Elizabeth Fitzgerald	525 00	525 00		
74	Mrs. Mary Emma Bossange	456 25	457 50	.....	*a*1 25
74	Mrs. Myrtle L. Richards	756 00	756 00		
74	Mrs. Mabel Forbes	410 63	411 80	.....	*a*1 17
74	Mrs. Amy Lillian Searle	410 63	408 09	2 54	

Pensions—Conc.—Fin

No. of Vote — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
75	J. B. Allan	$450 00	$450 00		
76	Mary E. Fuller	600 00	600 00		
77	Madame Fabre	1,000 00	999 96	$0 04	
78	Mrs. Mary L. Campbell	500 00	499 92	0 08	
79	Unmarried sisters of the late Col. Harry Baker, M.P	700 00	699 84	0 16	
80	Nellie Hopkinson	720 00	720 00		
81	James Elliott	672 00	672 00		
82	Alice Morson Smith	600 00	600 00		
83	Dr. F. G. Banting	7,500 00	7,500 00		
84	European War and Active Militia	32,990,000 00	33,706,885 88		b716,885 88
85	Civil Government Flying	5,000 00	144 05	4,855 95	
86	Salaries and contingent expenses of the Board of Pension Commissioners	85,000 00	84,651 19	348 81	
	Total under Supply Bills—Total en vertu de la loi des subsides	33,144,097 41	33,845,825 25	15,162 86	716,890 70
	Under Statute—En vertu de lois spéciales				
	Judges pensions and miscellaneous		$ 184,397 71		
	Militia Pensions Act of 1901		696,274 60		
	Royal Northwest Mounted Police		112,167 10		
	Board of Pension Commissioners—Salaries		18,999 96		
	Chairman and four members of the Federal Appeal Board—Salaries		31,000 00		
	Total under Statute—Total, en vertu de loi spéciales		1,042,839 37		
	Summary—Sommaire—				
	Amount under Supply Bill	33,144,097 41	33,845,825 25	15,162 86	716,890 70
	Amount under Statute	1,042,839 37	1,042,839 37		
		34,186,936 78	34,888,664 62	15,162 86	716,890 70

EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED:—*a*—Owing to closing of books, March quarter of 1923-24 was paid in 1924-25. *b*—Supplementary estimate to cover was submitted, but not dealt with.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS:—*a*—Par suite de la clôture des livres, le trimestre de mars 1923-24 a été payé en 1924-25. *b*—Le crédit supplémentaire pour couvrir cet item a été soumis mais n'a pas été voté.

Summarized by Departments—Sommaire par Départements—

F—3 Finance (*a*)		$ 197,889 43
X—3 Royal Canadian Mounted Police (*b*)		117,004 57
YY—2 Soldiers Civil Re-Establishment (*c*)	$34,542,770 62	
Add.—Salaries, Members of Federal Appeal Board, Stat	* 31,000 00	34,573,770 62
		$34,888,664 62

*This sum is included in S.C.R. Vote 303: Federal Appeal Board.

Examined and certified—Examinés et certifiés—

(*a*) A. H. BROWN, Chief Examiner, "A" Branch.
Chef comptable, Division "A".

(*b*) R. S. GLASS, Chief Examiner, "H" Branch.
Chef comptable, Division "H".

(*c*) E. E. STOCKTON, Chief Examiner, "D" Branch.
Chef comptable, Division "D".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Post Office: Outside Service—Postes: Service extérieur (Vol. III, S—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
368	Salaries and allowances	$13,820,068 94	$14,536,201 93	.....	$a716,132 99
368	Mail Service	14,580,000 00	14,158,645 39	$b421,354 61	
368	Miscellaneous	1,021,050 00	1,019,892 94	1,157 06	
368	Yukon Territory	165,000 00	159,062 14	5,937 86	
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	29,586,118 94	29,873,802 40	428,449 53	716,132 99

EXPLANATIONS OF GRANTS NOT USED, AND GRANTS EXCEEDED.—(*a*) Overdraft caused by revision of salaries, in lieu of Bonus, O/c. P.C. No. 962 June 9, 1924. (*b*) Difficult to estimate more closely.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS.—(*a*) Le dépassement a été causé par la revision des traitements, pour tenir lieu de boni—C.P. n° 962, juin 9, 1924. (*b*) Il a été difficile de prévoir la dé pense d'une façon plus précise.

AUDIT NOTE—NOTE DE L'AUD. GÉN.

Vote 368.—A living allowance amounting to $1,356 was paid to an acting postmaster without authorization of the Governor in Council. See also other correspondence.

Crédit 368.—Une allocation de $1,356 a été versée pour logement et nourriture, à un maître de poste intérimaire, sans l'autorisation du gouverneur en conseil. Voir autre correspondance.

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE, Chief Examiner "E" Branch.
Chef comptable Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Public Works: Capital—Marine Dept.—Travaux publics: Capital—Ministère de la Marine (Vol. III, O—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
459, 234	River St. Lawrence Ship Channel	$963,000 00	$911,208 75	$51,791 25
460, 235	Sorel Shipyard	154,100 00	153,270 96	829 04
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	1,117,100 00	1,064,479 71	52,620 29

EXPLANATIONS OF GRANTS NOT USED.—Explanations not supplied.

REMARQUE AU SUJET DES CRÉDITS NON UTILISÉS.—Aucun renseignement n'a été fourni.

AUDIT NOTE—NOTE DE L'AUD. GÉN.—

Vote 234.—Includes cost of repairs to ship channel vessels carried out without public tenders being invited. (See correspondence, page O—99).

Crédit 234.—Comprend le coût de la réparation de bateau, sans demander des soumissions publiques. (Voir la correspondance, page O—116).

Examined and certified—Examinés et certifiés—
J. N. TRIBBLE, Chief Examiner "E" Branch.
Chef comptable Division "E".

These accounts were have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Public Works: Capital—Travaux publics: Capital (Vol. III, V—14)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	Public Buildings—Edifices publics			
139	Ottawa Parliament Building	$600,000 00	$374,450 41	$b225,549 59
139	Ottawa, Addition to Dominion Archives Building	275,000 00	261,112 55	b13,887 45
139	London, England, Canadian Office	1,589,000 00	1,302,421 88	286,578 12
		2,464,000 00	*1,937,984 84*	*526,015 16*
	Harbours and Rivers—Ports et rivières			
140	Esquimalt, B.C. Dry Dock under construction	1,500,000 00	1,499,924 64	c75 36
140	Esquimalt, B.C.—In full and final settlement of claim of P. Lyall & Sons for expenses incurred in protection of works during shut down	62,345 57	62,345 57	
140	Port Arthur and Fort William—Harbour improvements	550,000 00	495,232 78	b54,767 22
454	Quebec Harbour—Improvements	500,000 00	128,610 49	f371,389 51
140	Quebec Harbour—Champlain Dock, to complete	90,000 00	22,672 52	b67,327 48
140	St. John Harbour—Improvements	580,000 00	317,944 64	b262,055 36
454, 140	Toronto Harbour—Improvements	578,000 00	489,634 32	88,365 68
		3,860,345 57	*3,016,364 96*	*843,980 61*
	Totals under Supply Bills—Totaux, en vertu de la loi des subsides	6,324,345 57	4,954,349 80	1,369,995 77
	Under Statute—En vertu de lois spéciales—Exchequer Court Award	.....	$342,522 06	
	Summary—Sommaire—			
	Amount under Supply Bills	$6,324,345 57	$4,954,349 80	$1,369,995 77
	Amount under Statute	342,522 06	342,522 06	
	Total—Totaux	6,666,867 63	5,296,871 86	1,369,995 77

Public Works: Income—Travaux publics: Revenu (Vol. III, V—13)

No. of Vote — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Public Buildings—Edifices publics				
	Nova Scotia—Nouvelle-Ecosse—				
433	Amherst Public Building—Improvements to heating	$1,600 00	$990 00	$d610 00	
433	Glace Bay—Public Building—Paving sidewalk	950 00	944 00	c6 00	
141	Guysborough—Public Building—Electric lighting	1,600 00	1,572 75	c27 25	
141	Halifax Customs House—Repairs	3,000 00	.....	b3,000 00	
141	Halifax Bellevue Building—Local Improvement taxes	1,777 77	1,660 77	g117 00	
433	Halifax—Bellevue Building—Improvement to heating	8,500 00	4,579 49	d3,920 51	
141	Halifax Immigration Building—Payment to Dept. of Railways and Canals for accommodation	25,000 00	25,000 00		
433, 141	Halifax Quarantine Station—Repairs and improvements	16,000 00	11,692 13	b4,307 87	
433, 141	Halifax Rockhead Hospital—Improvements	16,000 00	12,924 46	b3,075 54	
141	North Sydney Quarantine Station—Alterations and repairs	750 00	232 43	d517 57	
433	Lunenburg—Public Buildings—Repairs	5,000 00	5,197 18	.....	$c197 18
141	Sydney Public Buildings—Addition	20,000 00	19,993 27	c6 73	
141	Truro—Public Building—Electric wiring	1,500 00	1,218 93	d281 07	
		101,677 77	86,005 41	15,869 54	197 18
	Prince Edward Island—Ile du Pr.-Edouard—				
144	Montague—Public Buildings-Alterations and improvements	6,000 00	6,000 00		
	New Brunswick—Nouveau-Brunswick—				
142	Dalhousie—Public Building—Repairs	2,200 00	2,068 40	c131 60	
142	Edmundston—Public Building	20,000 00	3,246 01	b16,753 99	
142	Edmundston—Customs and Immigration Building at International Bridge	4,100 00	3,864 84	c235 16	
142	Hampton Public Building—Electric wiring	950 00	828 15	c121 85	
434	Moncton—Public Building	50,000 00	.....	c50,000 00	
434	Shediac—Public Building	10,000 00	9,457 14	b542 86	
142	St. John Customs House—Repairs and improvements	8,000 00	6,129 99	d1,870 01	
142	St. John Post Office Building—Repairs	3,300 00	2,595 00	d705 00	
142	St. John Quarantine Station—Partridge Island—Repairs and improvements	10,000 00	7,493 59	b2,506 41	
142	St. John Quarantine Station—Partridge Island—Water Supply	3,000 00	1,709 56	b1,290 44	
434	St. John Quarantine Station—Construction of two dwellings	12,000 00	9,783 73	d2,216 27	
142	Sackville—Public Building	22,000 00	22,196 94	.....	c196 94
434, 142	Tracadie Lazaretto—Repairs and improvements	5,650 00	5,849 10	.....	c199 10
		151,200 00	75,222 45	76,373 59	396 04
	Maritime Provinces Generally—Provinces maritimes en général—				
143	Dominion Public Buildings—Improvements, repairs, etc	40,000 00	36,048 85	c3,951 15	

Public Works: Income-Con.—**Travaux publics: Revenu**-Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Public Buildings-*Con.*—Edifices publics-*Suite*				
	Quebec—Québec—				
145	Dominion Public Buildings—Improvements, repairs, etc	$80,000 00	$79,988 93	$11 07	
145	Father Point—Construction of residences due to re-organization of Quarantine Service on the St. Lawrence	1,000 00	999 84	*c*0 16	
145	Grosse Isle Quarantine Station—Repairs	5,000 00	4,986 72	*c*13 28	
435	Hull—Public building—Government's share of cost of local improvements	2,204 40	2,204 40	.....	
435	Loretteville Public Building	15,000 00	129 23	*b*14,870 77	
435	Montreal—New Examining Warehouse—Improvements and alterations	15,000 00	14,922 63	*c*77 37	
435	Montreal—Postal Station in St. Denis Division	15,000 00	15,003 65	.....	$c3 65
145	Montreal—Postal Station "H"—Repairs to heating apparatus	1,500 00	1,550 04	.....	*c*50 04
145	Montreal—Old Customs House—Remodelling heating system	12,000 00	11,063 96	*c*936 04	
145	Montreal—Ordnance Stores Building	26,750 00	26,759 50	.....	*c*9 50
145	Montreal—Postal Station in St. Ann's Division	20,000 00	14,167 96	*c*5,832 04	
145	Montreal—Towards purchase of Lavut Building for postal station "G"	14,560 00	14,560 00	.....	
435, 145	Quebec Immigration Building—Repairs, etc	48,000 00	30,983 91	*b*17,016 09	
145	Quebec Savard Park—Hospital, Repairs and alterations	45,000 00	44,511 98	*c*488 02	
435	Westmount—Armoury	5,200 00	.....	*e*5,200 00	
		306,214 40	261,832 75	44,444 84	63 19
	Ontario—				
146	Alexandria—To reconstruct public building destroyed by fire	28,000 00	26,542 02	*c*1,457 98	
436, 146	Arnprior—Public Building—Improvements and repairs	7,000 00	4,101 31	*d*2,898 69	
436	Aurora Armoury—Repairs and alterations	2,500 00	1,962 00	*d*538 00	
146	Deseronto—Public Building—Improvements to heating	1,700 00	1,473 74	*d*226 26	
146	Dominion Public Buildings—Improvements, repairs, etc	100,000 00	97,877 54	*c*2,122 46	
436	Dundas—Armoury—Local improvement taxes	2,078 10	2,160 30	.....	*c*82 20
146	Gananoque—Customs House—Electric wiring	1,000 00	780 00	*d*220 00	
146	Haileybury—Armoury and Post Office	35,000 00	.....	*e*35,000 00	
146	Kingston R.M.C.—Completion of dormitory building	100,000 00	99,999 67	*c*0 33	
146	Kingston—Customs House—Alterations to heating	1,700 00	1,815 52	.....	*c*115 52
436	Kingston—Government's share of cost of local improvements opposite military property	1,389 21	1,389 21	.....	
146	Ottawa—Departmental Buildings, fittings, etc	60,000 00	56,877 85	*c*3,122 15	
146	Ottawa, Laboratory at Booth St., Experimental Station for Dept. of Mines	35,000 00	19,261 77	*b*15,738 23	
146	Ottawa—Towards purchase of Daly building	142,000 00	142,000 00	.....	
436	Ottawa—Paving Connaught Place	20,000 00	5,083 22	*h*14,916 78	
436	Ottawa—Printing Bureau—Paving	6,100 00	3,535 68	*d*2,564 32	
436	Ottawa—Rideau Hall—Alterations	13,900 00	13,900 20	.....	*c*0 20
436	Ottawa—West Block—Paving, etc	16,000 00	8,618 48	*d*7,381 52	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Public Buildings—*Con.*—Edifices publics—*Suite*				
	Ontario–*Conc.—Fin*				
146	Ottawa—Towards purchase of building for Government Workshops	$15,500 00	$15,586 69	.....	$c86 69
436	Ottawa—Experimental Farm—Governments share of taxes for local improvements on Carling Ave	14,938 69	14,938 69	.....	
146	Ottawa—Experimental Farm—Government's share of cost of paving Carling Ave	18,252 64	18,452 64	.....	*c*200 00
436	Pigeon River Bridge—Immigration Office	3,500 00	3,533 63	.....	*c*33 63
436	Port Colborne—Public Building	35,000 00	6 07	$*b*34,993 93	
146	Toronto—Postal Station "K"—Alterations due to widening North Yonge St.	14,000 00	11,195 68	*c*2,804 32	
436, 146	Toronto—Building for Seed Branch	75,000 00	27,849 48	*b*47,150 52	
436	Toronto—Customs Examining Warehouse—Improvements to heating	4,200 00	3,532 25	*c*667 75	
436	Toronto—Assistant Receiver General's Office—Steel compartments	4,400 00	3,375 00	*c*1,025 00	
		758,158 64	585,848 64	172,828 24	518 24
	Manitoba—				
147	Dominion Public Buildings—Improvements, repairs, etc	35,000 00	19,016 84	*c*15,983 16	
147	Winnipeg—Immigration building No. 2, alterations and repairs	8,500 00	7,172 89	*c*1,327 11	
437	Winnipeg—Assistant Receiver General's Office—Steel Compartments	3,860 00	3,250 00	*c*610 00	
437	Winnipeg Customs House—Alterations and improvements	8,500 00	8,101 20	*b*398 80	
437	Winnipeg—MacGregor Street Drill Hall —Government's share of cost of local improvements	5,615 23	5,615 23	.....	
		61,475 23	43,156 16	18,319 07	
	Saskatchewan—				
148	Dominion Public Buildings—Improvements, repairs, etc	17,000 00	16,477 33	*c*522 67	
148	Maple Creek Public Building—Improvements to heating	2,800 00	2,100 81	*c*699 19	
		19,800 00	18,578 14	1,221 86	
	Alberta—				
149	Calgary—Customs examining warehouse —Alterations	5,000 00	4,923 40	*c*76 60	
149	Dominion Public Buildings—Improvements, repairs, etc	17,000 00	16,122 00	*c*878 00	
		22,000 00	21,045 40	954 60	
	British Columbia—Colombie-Britannique—				
438	Courtenay—Public Building	12,000 00	7,338 01	*b*4,661 99	
150	Dominion Public Buildings—Improvements, repairs, etc	40,000 00	25,668 98	*b*14,331 02	
150	Kamloops—Public Building	75,000 00	73,690 35	*b*1,309 65	
438, 150	Pacific Highway—Addition to Customs building	11,300 00	11,460 22	.....	*c*160 22
438	Revelstoke—Public Building	12,000 00	162 13	*b*11,837 87	
438, 150	Victoria Astrophysical Observatory Office Building	14,000 00	13,953 19	*c*46 81	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Public Buildings—*Con.*—Edifices publics—*Suite*				
	British Columbia—*Con.*—Colombie Britannique—*Suite.*				
438	Victoria—Armoury—Local improvement taxes	$3,753 74	$3,753 74		
150	William's Head Quarantine Station—Repairs and improvements	8,000 00	7,999 71	$c0 29	
		176,053 74	144,026 33	32,187 63	$160 22
	Generally—En général—				
151	Military Buildings—Repairs, fittings, alterations and additions	50,000 00	34,865 15	*c*15,134 85	
151	Dominion Public Buildings—Generally	30,000 00	29,869 59	*c*130 41	
439, 151	Experimental Farms—New Buildings, replacements, repairs and improvements	224,000 00	222,858 28	*c*1,141 72	
151	Flags for Dominion Public Buildings	5,000 00	4,272 70	*c*727 30	
151	Military Hospitals—Repairs and improvements	25,000 00	24,960 52	*c*39 48	
151	Installation of fuel saving devices for public buildings	12,000 00	11,985 50	*c*14 50	
		346,000 00	328,811 74	17,188 26	
	Rents, Repairs, Furniture, Heating, etc.—Loyers, réparations, ameublement, chauffage, etc.				
	Ottawa Public Buildings—Edifices publics à Ottawa—				
152	Dominion Observatory and Geodetic Survey Building—Repairs, improvements, etc	5,000 00	3,451 17	*c*1,548 83	
152	Water	45,000 00	45,000 00		
152	Elevator attendants	72,000 00	72,000 00		
152	Lighting, including roads and bridges	82,000 00	70,292 35	*c*11,707 65	
152	Heating, including salaries of engineers, firemen and watchmen	380,000 00	379,995 31	*c*4 69	
152	Departments Generally—Char service including $100 to E. Snowdon for firing noon gun	385,000 00	360,096 20	*c*24,903 80	
152	Repairs, improvements, additions and maintenance	650,000 00	612,620 58	*c*37,379 42	
152	Rideau Hall (including grounds)—Improvements, furniture, maintenance, etc	60,000 00	60,000 00		
152	Rideau Hall—Allowance for fuel and light	19,000 00	19,000 00		
152	Telephone Service	93,000 00	93,000 00		
		1,791,000 00	*1,715,455 61*	*75,544 39*	
	Dominion Public Buildings—Edifices publics de l'Etat—				
152	Dominion Immigration Buildings—Repairs, furniture, etc	25,000 00	11,423 44	*c*13,576 56	
152	Dominion Quarantine Station—Maintenance	5,000 00	1,140 71	*c*3,859 29	
152	Fittings, general supplies and furniture	100,000 00	99,374 66	*c*625 34	
152	Heating	420,000 00	377,914 81	*c*42,085 19	
152	Lighting	200,000 00	198,347 24	*c*1,652 76	
152	Power for running elevators, stamp cancelling machines, etc	76,000 00	71,688 57	*c*4,311 43	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Rents, Repairs, Furniture, Heating, etc.–*Conc.* Loyers, réparations, ameublement, chauffage, etc.–*Fin*				
	Dominion Public Buildings–*Conc.*—Edifices publics de l'Etat—*Fin.*				
152	Rents	$1,450,000 00	$1,410,519 57	$*c*39,480 43	
152	Salaries of caretakers, engineers, firemen, etc	840,000 00	789,242 20	*c*50,757 80	
152	Supplies for caretakers, etc	40,000 00	39,603 48	*c*396 52	
440, 152	Water	87,000 00	80,423 99	*c*6,576 01	
152	Yukon Public Buildings—Rents, repairs fuel, light, water service and caretakers salaries	35,000 00	26,546 84	*c*8,453 16	
152	Victoria, B.C., Astrophysical Observatory (Little Saanich Mountain) maintenance, repairs and roadway	7,000 00	7,000 00		
		3,285,000 00	*3,113,225 51*	*171,774 49*	
		5,076,000 00	4,828,681 12	247,318 88	
	Harbours and Rivers—Ports et rivières				
	Nova Scotia—Nouvelle-Ecosse—				
153	Apple River—Breakwater repairs	2,000 00	1,978 36	*c*21 64	
441	Anderson's Cove—Pier and improvements	12,000 00	11,988 52	*c*11 48	
153	Babin's Cove—Wharf extensions	1,700 00	1,699 68	*c*0 32	
153	Barrington Cove (Sydney Mines)—Wharf repairs	6,000 00	6,003 31	.....	$*c*3 31
153	Bass River—Improvements	1,500 00	.....	*b*1,500 00	
153	Bayfield—Breakwater repairs	6,000 00	5,892 67	*c*107 33	
153	Bay St. Lawrence—Breakwater repairs	5,000 00	1,990 29	*b*3,009 71	
153	Broad Cove Marsh—Replacement breakwater wharf	8,400 00	7,933 15	*c*466 85	
153	Cariboo Island—Breakwater reconstruction	8,000 00	4,013 57	*b*3,986 43	
153	Carr's Brook—Breakwater repairs	1,275 00	1,274 23	*c*0 77	
153	Chimney Corner—Wharf reconstruction	8,000 00	7,999 75	*c*0 25	
441	Chapel Cove (West L'Ardoise)—Breakwater extension	10,000 00	9,038 99	*c*961 01	
441	Chester—To purchase, rebuild and extend wharf	5,400 00	4,774 20	*b*625 80	
441	Cow Bay—Breakwater repairs	5,500 00	5,499 99	*c*0 01	
153	Comeau's Cove—Breakwater improvements	4,900 00	.....	*e*4,900 00	
441	Culloden—Breakwater extension	10,600 00	9,827 89	*c*772 11	
153	Digby—Repairs and renewals to pier	2,000 00	1,999 08	*c*0 92	
153	Dartmouth—Pier	120,000 00	120,008 84	.....	*c*8 84
441	D'Escousse—Wharf repairs	1,420 00	1,419 92	*c*0 08	
153	East Bay—Wharf repairs	1,600 00	1,600 66	.....	*c*0 66
153	East River—Repairs to lock	3,000 00	2,283 36	*c*716 64	
153	Eastern Harbour—Improvements	42,000 00	33,472 98	*m*8,527 02	
441	Ecum Secum—Wharf	6,100 00	6,095 48	*c*4 52	
153	French Village—Rebuilding wharf	3,700 00	3,340 74	*c*359 26	
153	Friar's Head—Harbour improvements	1,500 00	762 51	*c*737 49	
441	Fisherman's Harbour—Wharf	6,000 00	69 76	*b*5,930 24	
153	Great Village—Wharf replacement	3,500 00	.....	*b*3,500 00	
153	Grand Narrows—Wharf extension	2,000 00	2,007 16	.....	*c*7 16
153	Hantsport—Wharf repairs	3,250 00	3,249 71	*c*0 29	
441	Half Island Cove—Rebuilding breakwater	3,000 00	2,998 95	*c*1 05	
153	Harbours and Rivers Generally—Repairs and improvements	55,000 00	55,017 40	.....	*c*17 40
441	Indian Harbour—Wharf repairs	1,600 00	1,325 02	*c*274 98	
441	Inverness—Pier extension	4,900 00	4,909 29	.....	*c*9 29

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers–*Con.*—Ports et rivières –*Suite*				
	Nova Scotia–*Con.*—Nouvelle-Ecosse–*Suite*				
153	Irish Cove—Wharf repairs	$3,500 00	$3,494 88	$c5 12	
153	Judique (Baxter's)—Wharf repairs	1,300 00	1,286 31	13 69	
441	Kingsport—Wharf renewals and repairs	18,000 00	17,673 31	c326 69	
153	Little Bass River—Repairs to channel protection work	1,200 00	1,294 91	.....	$c94 91
441	Little Anse—Breakwater repairs	2,000 00	.....	i2,000 00	
441, 153	Lunenburg—Dredging	81,000 00	81,003 46	.....	c3 46
153	Malagash—Dredging	22,700 00	503 10	b22,196 90	
441	Marble Mountain—Wharf repairs	3,180 00	3,179 55	c0 45	
153	Margaree—Harbour improvements	6,500 00	6,499 73	c0 27	
441	Morden—Breakwater renewals and repairs	1,500 00	1,499 81	c0 19	
153	McKay's Point—Wharf repairs	2,700 00	2,699 59	c0 41	
153	Mirigomish—Wharf repairs	1,400 00	1,397 56	c2 44	
153	Metaghan—Wharf extension	6,500 00	5,825 32	c674 68	
153	New Harris—Wharf	8,000 00	7,865 42	c134 58	
441	Newellton—Wharf repairs	1,500 00	1,500 01	.....	c0 01
441	Noel-Wharf repairs	3,240 00	3,166 44	c73 56	
153	North Ingonish (McLeod's) Reconstruction of breakwater and dredging	34,700 00	5,975 99	b28,724 01	
153	Northwest Cove ((Tancook) breakwater-Wharf entension	8,500 00	8,076 36	c423 64	
441	North East Point (Indian Brook Flats) Rebuilding wharf	4,000 00	.....	e4,000 00	
441	North Sydney—Breakwater extension	10,000 00	9,381 16	b618 84	
153	Parrsboro—Wharf repairs	2,000 00	2,011 05	.....	c11 05
441	Parrsboro—Dredging	25,000 00	4,304 34	b20,695 66	
153	Pembroke—Breakwater repairs	1,750 00	1,942 33	.....	c192 33
153	Port Greville—Breakwater reconstruction	40,000 00	16,533 92	b23,466 08	
153	Port Hastings—Wharf repairs	2,300 00	2,307 76	.....	c7 76
153	Port Hood—Wharf repairs	5,800 00	5,424 42	c375 58	
153	Port Lorne—Breakwater extension	8,000 00	7,997 70	c2 30	
153	Port Medway—To purchase and extend wharf	6,100 00	6,050 25	c49 75	
441	Portapique—Wharf	5,000 00	.....	b5,000 00	
441	Portuguese Cove—Breakwater	5,000 00	3,287 90	b1,712 10	
441	Selma—Wharf repairs	1,300 00	1,260 18	c39 82	
441	South Lake—Training pier	5,000 00	1,204 67	b3,795 33	
441	Swim's Point—Wharf repairs	2,500 00	1,903 36	c596 54	
153	Sheet Harbour West—Rebuilding wharf	2,000 00	34 53	m1,965 47	
153	Shelburne—Wharf repairs	1,500 00	1,267 37	c232 63	
153	Ship Harbour—Wharf	4,100 00	4,026 35	c73 65	
153	Skinner's Cove—Rebuilding breakwaters and beach protection	2,500 00	2,330 75	c169 25	
153	South Bar (Sydney), Beach protection	2,500 00	2,502 79	.....	c2 79
153	South East Cove—Breakwater repairs	1,700 00	1,698 38	c1 62	
153	Spry Bay (Leslies) Wharf reconstruction	6,900 00	2,290 43	b4,609 57	
153	St. Francis Harbour—Breakwater	8,300 00	8,299 50	c50	
441	St. Mary's River—Dredging	20,000 00	7,602 38	b12,397 62	
153	Tiverton—Breakwater extension	14,000 00	13,470 30	c529 70	
153	Toney River—Repairs to channel pier	3,000 00	2,995 52	c4 48	
153	Turner's Island—Wharf repairs	5,200 00	2,438 20	m2,761 80	
441	Upper Port La Tour—Wharf repairs	1,200 00	1,204 89	.....	c4 89
153	Walton—Breakwater repairs	1,800 00	1,792 95	c7 05	
153	West Green Harbour—Breakwater and wharf	2,500 00	.....	e2,500 00	
153	West Head—Breakwater improvements	4,900 00	4,907 46	.....	c7 46
441	Wedgepoint—Breakwater extension	11,340 00	9,337 66	m2,002 34	
441	Western Shore—Wharf repairs	1,200 00	1,200 00		
441	Windsor—Wharf extension	10,000 00	9,999 65	c35	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers—*Con.*—Ports et rivières—*Suite*				
	Nova Scotia—*Conc.*—Nouv.-Ecosse—*Fin*				
153	Yarmouth Bar—Beach protection, repairs and improvements	$2,000 00	$1,927 96	$c72 04	
441	Yarmouth Bar—Breakwater extension	6,000 00	5,966 74	c33 26	
153	Yarmouth Harbour—Dredging	22,000 00	22,010 57	.....	$c10 57
		822,655 00	644,330 73	178,706 16	381 89
	Prince Edward Island—Ile du Pr.-Edouard—				
154	Alberton—Wharf repairs	1,100 00	726 31	c373 69	
154	Bay Fortune—Breakwater repairs	1,600 00	1,509 45	c90 55	
154	Beach Point—Wharf	9,300 00	8,633 28	c666 72	
154	Belfast—Wharf repairs	2,500 00	1,976 92	c523 08	
154	Belle River—Breakwater extension	9,000 00	7,342 96	c1,657 04	
154	Cape Traverse—Wharf Repairs	1,600 00	1,422 34	c177 66	
154	Georgetown—Reconstruction of C.N.R. wharf	15,000 00	14,081 89	c918 11	
154	Harbours and Rivers Generally—Repairs and improvements	10,000 00	3,253 75	c6,746 25	
154	Kier's Shore—Wharf repairs	7,000 00	5,567 41	b1,432 59	
442	Mount Stewart—Wharf repairs	4,400 00	3,713 63	686 37	
154	Naufrage Harbour—Repairs to breakwaters	3,600 00	2,386 28	m1,213 72	
442	North Cardigan—To repair and extend ferry dock	2,500 00	2,499 55	c45	
442	North Rustico—Wharf	4,000 00	3,169 48	c830 52	
154	Rustico Harbour—Breatwater and beach protection, repairs and reconstruction	7,000 00	4,072 00	b2,928 00	
154	St. Peter's Bay—Breakwater and beach protection, repairs and reconstruction	4,800 00	3,038 65	b1,761 35	
442	Summerside—Repairs to railway wharf	10,000 00	7,504 68	b2,495 32	
154	Tignish Harbour—Repairs to breakwater	7,400 00	6,036 94	b1,363 06	
154	Victoria Harbour—Wharf reconstruction and repairs	1,700 00	1,148 83	c551 17	
		102,500 00	78,084 35	24,415 65	
	New Brunswick—Nouveau-Brunswick—				
443	Anderson's Hollow—Breakwater, wharf repairs	1,000 00	954 20	c45 80	
155	Bay du Vin—Wharf repairs	1,600 00	1,726 91	.....	c126 91
443	Bayside—Wharf repairs	1,250 00	1,331 58	.....	c81 58
443	Beaver Harbour—Wharf repairs	2,800 00	2,671 48	c128 52	
155	Block's Harbour—Reconstruction of wharf approach	3,500 00	1,096 27	b2,403 73	
155	Cape Bald—Breakwater repairs	3,200 00	2,542 91	b657 09	
155	Caraquet—Rebuilding wharf	27,500 00	27,494 23	c5 77	
155	Cocagne Cape—Wharf	14,000 00	12,979 43	b1,020 57	
443	Cole's Point—Wharf repairs	1,000 00	870 51	c129 49	
155	Dipper Harbour—Breakwater repairs	4,000 00	3,996 07	c3 93	
155	Gagetown—Wharf repairs	1,000 00	976 62	c23 38	
443	Great Salmon River—Breakwater extension and repairs	1,000 00	972 81	c27 19	
155	Harbours and Rivers Generally—Repairs and improvements	45,000 00	34,049 72	c10,950 28	
155	Leonardville—Floating slip	900 00	909 85	.....	c9 85
155	Miscou Harbour—Wharf reconstruction	5,500 00	5,562 23	.....	c62 23
155	Pointe du Chene—Repairs to breakwaters	2,400 00	1,197 66	b1,202 34	
443	Port Elgin—Dredging in Gasperaux River	20,000 00	106 90	b19,893 10	
443	Richibucto Cape—Breakwater repairs	2,000 00	1,724 15	c275 85	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers–*Con.*—Ports et rivières –*Suite*				
	New Brunswick–*Conc.*—Nouveau-Brunswick –*Fin*				
155	Robichaud's (Savoy's) Landing—Wharf	$11,000 00	$10,485 34	$c514 66	
443	Seal Cove—Repairs to breakwaters	2,000 00	1,261 00	*c*739 00	
155	Shediac Island—Wharf repairs	1,000 00	1,008 75	.....	$c8 75
155	Shippigan Gully—Repairs to breakwaters	1,000 00	1,000 00		
155	Stonehaven—Rebuilding protection block	1,000 00	1,003 58	.....	*c*3 58
443	St. Andrew's—Coal shed on wharf	3,000 00	.....	*b*3,000 00	
443	St. Nicholas River—Wharf repairs	1,500 00	1,278 63	*c*221 37	....
443	St. Stephen—Wharf repairs	3,800 00	3,841 46	.....	*c*41 46
		161,950 00	121,042 29	41,242 07	334 36
	Quebec—Québec—				
444	Amos—Wharf	5,400 00	312 66	*j*5,087 34	
156	Anse a Beaufils—Repairs to jetties	2,250 00	2,255 48	.....	*c*5 48
156	Anse a la Barbe—Breakwater	1,500 00	1,565 41	.....	*c*65 41
156	Anse au Griffon—Wharf extension	2,200 00	2,236 80	.....	*c*36 80
156	Anse St. Jean—Wharf repairs	3,300 00	3,266 22	*c*33 78	
156	Bagotville (St. Alphonse) Wharf repairs and improvements	1,850 00	1,850 00		
156	Baie des Rochers—Wharf improvements	2,300 00	2,293 83	*c*6 17	
156	Baie St. Paul—Wharf	12,200 00	11,041 85	*b*1,158 15	
156	Berthier (en bas)—Wharf repairs	1,200 00	1,244 85	.....	*c*44 85
156	Boischatel—Wharf repairs	15,000 00	10,738 47	*k*4,261 53	
444	Bonaventure—Harbour improvements	20,000 00	2,014 76	*b*17,985 24	
156	Cacouna—Wharf repairs	1,875 00	1,884 54	.....	*c*9 54
444, 156	Cannes des Roches—Breakwater extension	4,700 00	4,421 11	*c*278 89	
156	Cap à l'Aigle—Wharf improvements	2,050 00	2,039 93	*c*10 07	
156	Cap Santé—Wharf repairs	2,500 00	2,132 17	*c*367 83	
156	Cap St-Ignace—Wharf repairs	2,300 00	2,299 39	*c*0 61	
156	Carleton—Wharf repairs	1,025 00	993 16	*c*31 84	
156	Caughnawaga—Wharf improvements	2,500 00	2,500 00		
156	Chicoutimi Basin—Wharf repairs	4,800 00	4,686 92	*b*113 08	
444	Coteau Landing—Improvements to wharf approach	1,750 00	1,739 17	*c*10 83	
156	Cross Point—Wharf extension	3,600 00	2,837 46	*b*762 54	
444	Desjardins—Wharf repairs	1,550 00	1,473 69	*c*76 31	
156	Fabre—Wharf repairs	1,350 00	1,328 69	*c*21 31	
444	Fassett—Wharf repairs	3,500 00	3,485 56	*c*14 44	
444	Father Point—Wharf repairs and improvements	8,200 00	8,135 31	*c*64 69	
156	Fauvel—Repairs to breakwater wharf	1,000 00	999 87	*c*0 13	
156	Fort William—Wharf repairs	1,000 00	991 27	*c*8 73	
444	Fox River—Wharf repairs	1,100 00	364 50	*c*735 50	
156	Gaspe Basin (Sandy Beach) Wharf repairs	7,450 00	2,247 89	*b*5,202 11	
444	Gatineau River—Bank protection	2,700 00	2,699 57	*c*0 43	
156	Grand Entree (M.I.) Breakwater extension	1,500 00	1,382 06	*c*117 94	
156	Grand Entree (M.I.) Wharf repairs, improvements and repairs	3,700 00	3,579 73	*c*120 27	
156	Grandes Piles—Freight shed	2,300 00	2,287 73	*c*12 27	
444	Grande Rivière—Wharf repairs and improvements	1,800 00	1,753 77	*c*46 23	
156	Grindstone (M.I.) Waiting room and wharf improvements	3,250 00	3,322 42	.....	*c*72 42
156	Grondines—Wharf	35,000 00	7,140 32	*b*27,859 68	
156	Grosse Roche—Wharf repairs	1,250 00	1,249 70	*c*0 30	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

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	Harbours and Rivers–*Con.*—Ports et rivières–*Suite*				
	Quebec–*Con.*—Québec–*Suite*				
156	Harbours and Rivers, Generally—Repairs and improvements	$75,000 00	$67,566 08	$*c*7,433 92	
156	Ile aux Coudres—Wharf repairs	1,600 00	1,628 00	.....	$*c*28 00
444, 156	Ile Verte—Wharf reconstruction	10,200 00	10,199 98	*c*0 02	
444	Kamouraska—Repairs to wharfs	1,225 00	1,210 48	*c*14 52	
156	Knowlton Landing—Wharf repairs	1,200 00	1,210 45	.....	*c*10 45
156	Lachine—Reconstruction of G.T.R. wharf	25,000 00	23,615 58	*b*1,384 42	
156	La Mothe—Wharf	4,000 00	3,354 70	*c*645 30	
156	Lanoraie—Wharf reconstruction	1,700 00	1,384 43	*b*315 57	
156	La Reine—Wharf	4,200 00	3,613 72	*c*586 28	
444	La Sarre—Wharf	3,000 00	2,014 09	*c*985 91	
156	Lavaltrie—Reconstruction of wharf approach	5,800 00	5,339 14	*c*460 86	
156	Les Eboulements—Wharf repairs	1,800 00	1,793 08	*c*6 92	
156	Les Escoumains—Wharf repairs	3,700 00	3,654 72	*c*45 28	
156	L'Islet—Wharf repairs	12,600 00	12,591 62	*c*8 38	
156	Levesque—Wharf	3,040 00	3,039 19	*c*0 81	
156	Lotbinière—Wharf reconstruction	30,450 00	14,955 54	*b*15,494 46	
444	Maria—Wharf repairs	4,100 00	4,098 17	*c*1 83	
156	Marsouins—Pier	2,500 00	2,507 80	.....	*c*7 80
156	Matane—Harbour improvements	75,000 00	59,779 83	*c*15,220 17	
156	Miguasha—Wharf extension and slip	9,000 00	152 24	*c*8,847 76	
156	Montmagny—Repairs to wharves	800 00	795 43	*c*4 57	
444	New Carlisle—Wharf repairs	950 00	910 11	*c*39 89	
444	North Hatley—Wharf reconstruction	2,500 00	2,487 60	*c*12 40	
156	Notre Dame du Lac—Wharf repairs	1,050 00	1,019 08	*c*30 92	
156	Paspebiac East (Portage)—Wharf repairs	3,200 00	3,194 28	*c*5 72	
444	Pentecost River—Dredging	40,000 00	16,874 69	*b*23,125 31	
444	Petite Riviere Romaine—Wharf	18,000 00	18,000 00	.....	
156	Pierreville—Repairs to wharf and roadway	3,300 00	3,254 19	*c*45 81	
156	Piopolis—Wharf repairs	950 00	865 60	*c*84 40	
444	Pointe à Elie (M. I.)—Waiting room and wharf improvements	4,800 00	3,185 19	*j*1,614 81	
156	Pointe au Pic (Murray Bay)—Wharf repairs	7,300 00	7,300 00	.....	
156	Port au Persil—Wharf	9,000 00	8,532 65	*b*467 35	
156	Quyon—Wharf repairs	1,135 00	941 16	*c*193 84	
444	Rigaud—Wharf reconstruction, roadway and jetty	6,400 00	6,468 43	.....	*c*68 43
156	Rimouski—Wharf reconstruction	27,000 00	18,713 76	*m*8,286 24	
156	Rimouski River—Breakwater—Wharf reconstruction	11,600 00	8,486 10	*d*3,113 90	
156	Repentigny—Wharf improvements	7,000 00	6,997 33	*c*2 67	
156	Rivière aux Vases—Wharf repairs	2,300 00	2,298 46	*c*1 54	
156	Riviere du Lievre—Lock and Dam—Reconstruction, repairs and renewals	10,500 00	9,390 16	*c*1,109 84	
444	Riviere Blanche—Wharf repairs	1,600 00	1,599 98	*c*0 02	
444	Riviere des Vases—Wharf repairs and improvements	1,200 00	1,189 49	*c*10 51	
444	Riviere du Loup (en bas)—Wharf repairs	1,350 00	1,231 80	*c*118 20	
444	Riviere Noire—Breakwater	4,000 00	4,025 36	.....	*c*25 36
156	Roberval—Wharf improvement	21,100 00	6,492 12	*b*14,607 88	
444	Roberval—Breakwater repairs	4,175 00	4,094 52	*c*80 48	
444	St. Anne de Beaupre—Wharf reconstruction	11,600 00	11,721 71	.....	*c*121 71
156	St. Anne de Chicoutimi—Wharf repairs	9,100 00	9,152 71	.....	*c*52 71
444	St. Anne de la Pocatiere—Wharf repairs	1,500 00	1,481 56	*c*18 44	
156	St. Anne des Monts—Wharf	3,350 00	3,344 98	*c*5 02	
156	St. Antoine de Tilly—Wharf repairs	6,900 00	5,520 90	*b*1,379 10	
444	St. Antoine de Tilly—Dredging	15,000 00	3,600 04	*b*11,399 96	

Public Works: Income-Con.—**Travaux publics: Revenu**-Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers-*Con.*—Ports et rivières —*Suite*				
	Quebec-*Conc.*—Québec-*Fin*				
444	St. Barthelemi (Grand Nord)—Wharf and freight shed	$1,500 00	$1,499 37	$c0 63	
156	St. Charles de Caplan—Wharf reconstruction	5,000 00	4,952 30	*c*47 70	
156	St. Croix—Wharf repairs	13,500 00	5,943 37	*b*7,556 63	
444, 156	St. Emelie—Dredging	13,750 00	13,761 78	.....	$c11 78
156	St. Emelie—Wharf repairs	4,450 00	4,427 33	*c*22 67	
156	St. Francois Sud—Wharf repairs	2,140 00	2,104 08	*c*35 92	
156	St. Georges de Malbaie—Breakwater pier	1,000 00	1,008 12	.....	c8 12
444	St. Gregoire de Montmorency—Repairs to revetment wall	10,000 00	9,995 96	*c*4 04	
444, 156	St. Jean Port Joli—Wharf repairs	11,900 00	11,847 11	*c*52 89	
156	St. Laurent d'Orleans—Wharf repairs	3,000 00	3,000 90	.....	*c*0 90
156	St. Marc—Wharf and right-of-way	6,500 00	6,494 22	*c*5 78	
444	St. Michel de Bellechasse—Wharf repairs	1,450 00	1,447 20	*c*2 80	
156	St. Omer—Wharf repairs	2,350 00	2,212 33	c137 67	
156	St. Petronille (Island of Orleans)—Wharf	37,100 00	14,463 94	*b*22,636 06	
156	St. Pierre les Becquets—Wharf reconstruction	15,460 00	13,636 55	*k*1,823 45	
156	St. Roch de Richelieu—Wharf	7,900 00	7,999 51	.....	*c*99 51
444	St. Simeon—Wharf repairs	5,550 00	5,547 27	*c*2 73	
156	St. Sulpice—Wharf improvements	7,300 00	7,316 85	.....	*c*16 85
444	St. Zotique—Wharf repairs and new shed	1,400 00	1,374 90	*c*25 10	
156	Sabrevois—Wharf repairs	2,800 00	2,880 68	.....	*c*80 68
156	Sorel—Reconstruction of high level wharf	30,800 00	30,800 00	.....	
444	Squatteck—Wharf repairs	1,450 00	1,418 92	*c*31 08	
444	Tadoussac (Anse a L'Eau)—Wharf repairs	2,000 00	1,382 67	*c*617 33	
156	Tadoussac (Anse Tadoussac)—Wharf repairs and improvements	14,500 00	4,588 90	*b*9,911 10	
444	Terrebonne—Protection wall	2,900 00	2,865 19	*c*34 81	
444	Trois Pistoles—Repairs to piers and dredging	3,500 00	3,527 65	.....	*c*27 65
156	Trois Rivieres—Wharf repairs	9,000 00	8,885 05	c114 95	
156	Valleyfield—Dredging	32,000 00	31,993 62	*c*6 38	
156	Vercheres—Wharf extension and freight shed	5,500 00	5,593 44	.....	*c*93 44
444	Victoria Bay (Lake Megantic)—Wharf repairs and shed	1,200 00	1,199 90	*c*0 10	
156	Ville Marie—Wharf repairs	2,250 00	2,216 63	*c*33 37	
		943,875 00	720,060 23	224,702 66	887 89
	Ontario—				
157	Bell River—Harbour improvements	30,000 00	29,875 25	c124 75	
445	Blind River—Dredging	25,000 00	5,953 70	*b*19,046 30	
157	Burlington Channel—Reconstruction of south pier	50,000 00	45,526 94	*b*4,473 06	
445	Burlington Channel—Repairs to north pier and dredging	14,600 00	13,373 14	*b*1,226 86	
445	Byng Inlet—Dredging	40,000 00	10,257 71	*b*29,742 29	
157	Chatham—Repairs to revetment wall	4,000 00	4,176 72	.....	c176 72
445, 157	Cobourg—Reconstruction of harbour works and dredging	70,000 00	53,387 34	*b*16,612 66	
157	Cockburn Island—Wharf repairs	4,600 00	4,777 49	.....	c177 49
157	Collingwood—Breakwater reconstruction	20,000 00	14,508 56	*b*5,491 44	
157	Collingwood—Dredging	30,000 00	23,808 92	*m*6,191 08	
445	Connaught—Wharf	2,200 00	1,760 14	*c*439 86	
157	Dyer's Bay—Repairs to pier	1,300 00	1,142 05	c157 95	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers–*Con.*—Ports et rivières —*Suite*				
	Ontario–*Conc.–Fin*				
445, 157	Goderich Harbour—Repairs and improvements	$70,000 00	$66,005 54	$3,994 46	
157	Haileybury—Reconstruction of wharf	12,000 00	10,905 37	c1,094 63	
157	Harbours and Rivers Generally—Repairs and improvements	50,000 00	24,059 99	c25,940 01	
445	Honey Harbour—Dredging	22,000 00	8,781 69	b13,218 31	
157	Huntsville—Wharf repairs	3,400 00	2,345 36	m1,054 64	
157	Jackson's Point—To purchase and reconstruct wharf	6,500 00	6,577 20	.....	$c77 20
157	Jeannette's Creek—Wharf repairs	1,000 00	1,013 32	.....	c13 32
445	Keewatin—Repairs to wharf	1,400 00	1,301 48	c98 52	
445	Kensington Point—Wharf repairs	1,400 00	1,390 77	c9 23	
157	Kincardine—Wharf repairs and reconstruction	20,000 00	19,999 41	c0 59	
157	Kingston—R.M.C. Shore protection	900 00	771 09	c128 91	
157	Kingsville—Repairs and renewals to piers	5,000 00	3,774 06	b1,225 94	
157	Leamington—Repairs to pier	1,000 00	927 82	c72 18	
157	Lafaivre—Wharf reconstruction	3,500 00	3,569 04	.....	c69 04
157	Lions Head—Repairs to pier	1,900 00	1,747 93	b152 07	
445	Meaford—Repairs to pier	3,000 00	2,983 45	c16 55	
445	Midland—Wharf	30,000 00	.....	e30,000 00	
445	Mitchell's Bay—Dredging	15,000 00	15,179 57	.....	c179 57
157	New Liskeard—Wharf repairs	1,150 00	1,148 67	c1 33	
157	Oshawa—Harbour improvements	50,000 00	16,317 95	b33,682 05	
157	Pelee Island—Repairs to piers	2,000 00	1,969 33	c30 67	
157	Pelee Island—Wharf extension	35,000 00	5,705 12	b29,294 88	
157	Pembroke—Wharf replacement and dredging	50,000 00	39,581 20	b10,418 80	
445	Point Edward—Dredging	30,000 00	1,841 61	b28,158 39	
157	Port Bruce—Repairs to west pier	1,500 00	1,552 18	.....	c52 18
157	Port Burwell—Reconstruction of pier	60,000 00	31,507 60	b28,492 40	
157	Port Colborne—Repairs to breakwaters	11,000 00	5,593 79	b5,406 21	
445	Port Hope—Harbour improvements	16,300 00	10,550 11	m5,749 89	
445	Portland—Wharf repairs	1,100 00	1,259 64	.....	c159 64
445, 157	Port Stanley—Harbour improvements	55,000 00	26,212 46	b28,787 54	
445	Port Stanley—Repairs to harbour works	4,100 00	4,076 56	c23 44	
157	Rondeau—Repairs to piers	2,500 00	2,471 71	c28 29	
445, 157	Sault Ste. Marie—Warehouse	4,100 00	.....	e4,100 00	
445	Southampton—Repairs to wharf and breakwater	5,500 00	5,503 56	.....	c3 56
157	Thessalon—To complete breakwater extension	25,000 00	11,959 37	b13,040 63	
445	Thorah Island—Harbour improvements	3,500 00	3,522 66	.....	c22 66
157	Tiffin—Dredging	3,000 00	2,977 25	c22 75	
157	Washago—Wharf reconstruction	2,000 00	1,762 68	c237 32	
157	Wendover—Wharf repairs and improvements	5,000 00	4,978 15	c21 85	
157	Windsor—Wharf repairs	1,000 00	1,011 39	.....	c11 39
		908,450 00	561,384 04	348,008 73	942 77
	Manitoba—				
446	Dauphin Beach—Wharf	8,800 00	659 08	b8,140 92	
158	Harbours and Rivers Generally—Repairs and improvements	10,000 00	3,988 60	c6,011 40	
158	Killarney—Repairs to regulation works	1,170 00	1,130 62	c39 38	
446	Lac du Bonnet—Wharf	5,500 00	3,413 93	m2,086 07	
158	Portage la Prairie—Sewer extension	23,000 00	23,120 73	.....	c120 73
158	Red River—Repairs to channel protection work	7,000 00	4,370 49	b2,629 51	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers–*Con.*—Ports et rivières —*Suite*				
	Manitoba–*Conc.*—Manitoba–*Fin*				
158	St. Andrew's Dam—Repairing or replacing lock valves	$8,000 00	$7,511 91	$*v*488 09	
158	Victoria Beach—Wharf repairs	4,500 00	3,868 26	*b*631 74	
158	Wanipigow (Hole River) improvements	1,000 00	319 00	*m*681 00	
		68,970 00	48,382 62	20,708 11	$120 73
	Saskatchewan and Alberta—Saskatchewan et Alberta—				
447	Blairmore—Dredging and cribbing	20,000 00	19,040 21	*b*959 79	
159	Craven—Reconstruction of Dam	4,000 00	2,833 38	*k*1,166 62	
159	Cumberland House—Wharf	1,275 00	939 69	*m*335 31	
447, 159	Fort Chipewyan-Lake Athabasca—Breakwater	6,500 00	6,139 80	*c*360 20	
159	Fort Resolution—Wharf	5,120 00	3,029 28	*b*2,090 72	
159	Harbours and Rivers Generally—Repairs and improvements	10,000 00	3,128 88	*c*6,871 12	
		46,895 00	35,111 24	11,783 76	
	British Columbia—Colombie-Britannique—				
160	Arrow Park—Reconstruction of wharf	10,000 00	10,135 62	.....	*c*135 62
160	Bamfield East—Reconstruction of wharf	7,000 00	7,074 06	.....	*c*74 06
160	Bella Coola—To renew and extend wharf	9,000 00	8,877 51	*c*122 49	
160	Bowen Island (West Side)—Floating wharf	2,000 00	1,886 38	*c*113 62	
160	Burton—Wharf repairs	2,100 00	1,415 07	*m*684 93	
160	Chemainus—Repairs to float	1,450 00	1,236 23	*c*213 77	
448	Columbia River below Burton—Bank protection	20,000 00	1,714 53	*b*18,285 47	
160	Crooked and Parsnip Rivers—Removal of obstructions	3,500 00	3,560 67	.....	*c*60 67
160	Deep Bay—Wharf repairs	1,850 00	1,756 48	*c*93 52	
160	Denman Island—Wharf repairs	3,400 00	3,345 68	*c*54 32	
448	Enterprise Landing—Wharf reconstruction	1,200 00	1,378 12	.....	*c*178 12
160	Fraser Lake—Wharf	2,500 00	2,689 61	.....	*c*189 61
160	Fraser River—Improvements	68,000 00	63,706 48	*b*4,293 52	
160	Fraser River (Lower)—Operation of snag boat	30,000 00	28,683 87	*c*1,316 13	
448	Fraser's Landing—Wharf	5,100 00	4,994 25	*c*105 75	
160	Fulford Harbour—Wharf repairs	1,200 00	1,162 24	*c*37 76	
160	Ginol's—Wharf accommodation	2,500 00	1,647 47	*m*852 53	
160	Granite Bay—Repairs to float	1,100 00	1,090 31	*c*9 69	
160	Harbours and Rivers Generally—Repairs and improvements	65,000 00	55,738 84	*c*9,261 16	
160	Hardy Bay—Wharf replacement	19,000 00	15,300 29	*m*3,699 71	
448	Harrop—Wharf reconstruction	2,600 00	2,081 66	*c*518 34	
448	Hope Bay—Wharf replacement	1,200 00	1,195 01	*c*4 99	
448	Irvine's Landing—Floats	1,100 00	974 75	*c*125 25	
448	Naramata—Wharf repairs and improvements	1,300 00	1,300 00	.....	
160	New Massett—Wharf repairs	2,300 00	2,313 46	.....	*c*13 46
160	New Westminster (Poplar Island)—Fisheries Patrol Station	16,500 00	16,612 26	.....	*c*112 26
448, 160	Nicomen Island—Protection works	36,000 00	34,455 53	*c*1,544 47	
160	Nootka—Wharf repairs	3,500 00	3,372 79	*c*127 21	
160	North Gabriola—Wharf repairs	1,300 00	1,307 00	.....	*c*7 00
160	Okanagan Lake and River—Improvements	7,700 00	7,177 84	*b*522 16	

Public Works: Income—Con.—**Travaux publics: Revenu**—Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Harbours and Rivers—*Con.*—Ports et rivières—*Fin*				
	British Columbia—*Con.*—Colombie-Britannique—*Fin*				
160	Pender Harbour (Donley's Landing)—Enlarging float	$1,000 00	$1,019 78	.....	$c19 78
160	Port Alberni—Wharf repairs	1,650 00	1,548 39	$c101 61	
448	Port Hammond—Wharf	5,000 00	3,511 36	*m*1,488 64	
448, 160	Port Renfrew—Wharf reconstruction	10,000 00	9,161 64	*c*838 36	
160	Port Simpson—Wharf repairs	2,850 00	2,837 11	*c*12 89	
448	Roy—Float	1,500 00	1,324 49	*c*175 51	
160	Royston—Wharf repairs	2,750 00	2,687 23	*c*62 77	
160	Sayward—Wharf replacement	11,600 00	3,377 84	*b*8,222 16	
448	Shaw's—Wharf	3,200 00	2,657 32	*c*542 68	
160	Sidney—Repairs to wharves	7,250 00	7,249 75	*c*0 25	
448	Sidney—Breakwater	3,000 00	2,978 70	*c*21 30	
160	Sointula—Wharf repairs, float and shed extension	1,250 00	1,422 09	.....	*c*172 09
160	Stewart—Wharf improvements	1,200 00	1,200 00	.....	
160	Tofino—Wharf repairs	5,400 00	5,153 98	*c*246 02	
160	Vancouver—Stanley Park—Foreshore protection	8,000 00	7,999 29	*c*0 71	
448	Willow Point—Wharf repairs	1,000 00	939 87	*c*60 13	
448	Wilson's Landing—Wharf replacement	2,100 00	2,099 05	*c*0 95	
		398,150 00	345,351 90	53,760 77	962 67
	Yukon—				
161	Stewart and Yukon Rivers—Channel improvements	5,000 00	5,000 00	.....	
	Generally—En général—				
162	Harbours and rivers generally	30,000 00	29,884 62	*c*115 38	
	Dredging—Dragage—				
163	Dredging—Maritime Provinces	540,000 00	496,605 59	*c*43,394 41	
163	Dredging—Ontario and Quebec	562,500 00	561,933 38	*c*566 62	
163	Dredging—Manitoba, Saskatchewan and Alberta	90,000 00	81,994 46	*c*8,005 54	
163	Dredging—British Columbia	375,000 00	374,851 02	*c*148 98	
		1,567,500 00	1,515,384 45	52,115 55	
	Roads and Bridges—Routes et ponts—				
449	Calumet—Bryson Bridge—Reconstruction	12,400 00	12,397 35	*c*2 65	
164	Dominion Roads and Bridges—Generally	5,000 00	1,803 16	*c*3,196 84	
164	Edmonton—Repairs to bridges	1,500 00	1,474 54	*c*25 46	
449	Grand Etang, N.S.—Bridge	15,000 00	13,248 44	*c*1,751 56	
164	International Bridge over River St. John between Clair, N.B. and Fort Kent, Me.	29,000 00	.....	*e*29,000 00	
164	Interprovincial Bridge over the Ottawa River at Hawkesbury, the Ontario and Quebec Governments to each contribute one-third of the cost	40,000 00	.....	*b*40,000 00	
449	Interprovincial Bridge between St. Leonard, N.B. and Van Buren, Me., repairs and maintenance	9,360 00	7,716 98	*b*1,643 02	
164	Ottawa—Maintenance and repairs of bridges and approaches	10,000 00	8,886 23	*c*1,113 77	
164	Chapleau Bridge—Painting	2,700 00	1,011 37	*m*1,688 63	
164	Des Joachim's Bridge—Repairs	6,400 00	6,364 18	*c*35 82	
		131,360 00	52,902 25	78,457 75	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Telegraph and Telephone Lines—Lignes télégraphiques et téléphoniques				
	Nova Scotia—Nouvelle-Ecosse—				
165	Cape Breton Telegraph and Telephone Lines—General repairs and improvements	$7,000 00	$3,206 63	$b3,793 37	
	New Brunswick—Nouveau-Brunswick—				
166	Bay of Fundy—Cable from Indian Island to Deer Island	585 00	585 00	.....	
	Quebec—Québec—				
167	Entry—Amherst Islands—Cable	7,500 00	7,500 00	.....	
167	North Shore, River St. Lawrence, East of Bersimis—Improvements to telegraph circuit on Manicouagan Peninsula	1,200 00	.....	b1,200 00	
	Saskatchewan and Alberta—Saskatchewan et Alberta—				
168	Athabasca—Fort McMurray—Telegraph Line—General repairs, etc	2,500 00	2,265 83	c234 17	
168	Athabasca—Lac La Biche Line—Shifting of line, general repairs, etc	500 00	499 34	c0 66	
451	Athabasca—Mirror Landing—To repair damage caused by fire	5,000 00	4,526 56	c473 44	
168	Battleford—Isle la Crosse Telegraph Line—General repairs and improvements	8,000 00	7,965 41	c34 59	
168	Edmonton—Hudson's Hope Line—General repairs	3,000 00	2,970 33	c29 67	
168	Grouard—High Prairie Telephone Line—General repairs and improvements	3,500 00	3,433 71	c66 29	
168	Telegraph Lines Generally—Repairs to office buildings	2,200 00	2,127 46	c72 54	
	British Columbia—Colombie-Britannique—				
169	Dawson Creek—Telephone office and line extension	1,600 00	662 98	b937 02	
169	Branch of Canal Flats—Wasa telephone line to Sheep Creek	450 00	180 69	m269 31	
169	Completion of telephone line from Wasa to Fort Steele	2,525 00	2,192 65	c332 35	
169	Telephone line from William's Lake to Alkali	9,000 00	7,610 46	c1,389 54	
169	Construction of a telegraph line from Horse Fly to Bullion via Beaver Creek	2,780 00	2,728 79	c51 21	
169	Telephone Line—Houston to Ootsa Lake, Francois Lake and Burn's Lake	970 00	.....	b970 00	
169	Mainland Telegraph and Telephone Lines—General repairs and improvements	18,000 00	17,748 68	c251 32	
452	Mainland Telephone Lines—Telephone circuit along Barriere Road from a point 11 miles from Kamloops to Forsythe's Ranch	1,080 00	1,078 80	c1 20	
169	Extension of telephone line from Invermere to McCarthy's Ranch	1,800 00	1,799 57	c0 43	
169	Vancouver Island District—General repairs and improvements	5,000 00	4,951 99	c48 01	
452	Vancouver Island District—Campbell River—Gasoline launch	2,000 00	2,000 00	.....	
169	Yukon Telegraph System—Stewart—Maple Bay Section—To replace launch	1,300 00	1,300 00	.....	
169	Yukon Telegraph System—Extension from Endako to lower end FrancoisLake	2,700 00	.....	b2,700 00	
169	Yukon Telegraph System—General repairs and improvements	6,000 00	.....	e6,000 00	
		96,190 00	77,334 88	18,855 12	

Public Works: Income–Con.—**Travaux publics: Revenu**–Suite

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Miscellaneous—Divers—				
170	Accounts Branch—Salaries of agents and clerks, travelling and contingent expenses of Outside Service	$21,000 00	$19,349 23	$c1,650 77	
170	Architectural Branch—Salaries of architects, clerks of works, inspectors, draftsmen, clerks, messengers, Outside Service	77,000 00	62,171 97	*a*14,828 03	
170	Engineering Branch—Salaries of engineers inspectors, superintendents, draftsmen, clerks and messengers, Outside Service	465,000 00	453,839 76	*a*11,160 24	
170	For operation and maintenance of inspection boats	16,000 00	14,378 74	*c*1,621 26	
170	Maintenance and operation of water Storage dams on Ottawa River and tributaries	40,000 00	29,000 77	*b*10,999 23	
170	Monument to Sir Wilfrid Laurier	25,000 00	1,635 12	*b*23,364 88	
170	National Gallery of Canada	75,000 00	74,986 99	*c*13 01	
170	National Monument on Connaught Place	10,000 00	81 28	*b*9,918 72	
170	New hull for snagboat, Samson	41,000 00	33,112 74	*b*7,887 26	
170	River gauging and metering	30,000 00	15,289 17	*b*14,710 83	
170	Surveys and inspections	110,000 00	109,774 76	*c*225 24	
170	Gratuity to John Sloan, who was seriously injured while at work at Lake Temiskaming Dam	1,000 00	1,000 00	.....	
450	Gratuity to John Mullin, formerly employed as slide master at High Falls, Fort Coulonge	525 00	525 00	.....	
170	To cover balance of expenditure for works already authorized for which the appropriations may be insufficient, provided the amount for any one work does not exceed $200	*5,000 00	.....	.....	
		916,525 00	815,145 53	96,379 47	

Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
RECAPITULATION—RÉCAPITULATION				
Public Buildings—Income—Travaux publics—Revenu—				
Nova Scotia	$101,677 77	$86,005 41	$15,869 54	$197 18
Prince Edward Island	6,000 00	6,000 00	.....	.....
New Brunswick	151,200 00	75,222 45	76,373 59	396 04
Maritime Provinces, Generally	40,000 00	36,048 85	3,951 15	
Quebec	306,214 40	261,832 75	44,444 84	63 19
Ontario	758,158 64	585,848 64	172,828 24	518 24
Manitoba	61,475 23	43,156 16	18,319 07	
Saskatchewan	19,800 00	18,578 14	1,221 86	
Alberta	22,000 00	21,045 40	954 60	
British Columbia	176,053 74	144,026 33	32,187 63	160 22
Generally	346,000 00	328,811 74	17,188 26	
Rents, repairs, furniture, etc	5,076 000 00	4,828,681 12	247,318 88	
	7,064,579 78	*6,435,256 99*	*630,657 66*	*1,334 87*

Public Works: Income–Conc.—**Travaux publics: Revenu**–Fin

Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
Harbours and Rivers—Income—Ports et rivières—Revenu—				
Nova Scotia	$822,655 00	$644,330 73	$178,706 16	$381 89
Prince Edward Island	102,500 00	78,084 35	24,415 65	
New Brunswick	161,950 00	121,042 29	41,242 07	334 36
Quebec	943,875 00	720,060 23	224,702 66	887 89
Ontario	908,450 00	561,384 04	348,008 73	942 77
Manitoba	68,970 00	48,382 62	20,708 11	120 73
Saskatchewan and Alberta	46,895 00	35,111 24	11,783 76	.....
British Columbia	398,150 00	345,351 90	53,760 77	962 67
Yukon	5,000 00	5,000 00		
Generally	30,000 00	29,884 62	115 38	
	3,488,445,00	*2,588,632 02*	*903,443 29*	*3,630 31*
Dredging	1,567,500 00	1,515,384 45	52,115 55	
Roads and Bridges	131,360 00	52,902 25	78,457 75	
Telegraph and Telephone Lines	96,190 00	77,334 88	18,855 12	
Miscellaneous	916,525 00	815,145 53	96,379 47	
	13,264,599 78	11,484,656 12	1,779,908 84	*4,965 18
*Vote 170—To cover balance of expenditure for works already authorized for which the appropriation may be insufficient, provided the amount for any one work does not exceed $200..$ 5,000 00				
*Expenditure	4,965 18			
Grant not used	34 82	.....	34 82	
Totals under Supply Bills—Totaux, en vertu de la loi des subsides	13,264,599 78	11,484,656 12	1,779,943 66	
Under Statute—En vertu de lois spéciales				
Docks—Bassins—				
Burrard Dry Dock, North Vancouver, B.C.	.....	64,062 00		
Collingwood Dry Dock, No. 2	.....	9,208 96		
Montreal Floating Dock	.....	105,000 00		
Port Arthur Dry Dock	.....	37,741 50		
Prince Rupert Floating Dock	.....	76,970 88		
St. John Dry Dock	.....	247,500 00		
Exchequer Court Awards—Jugements adjudicatifs de la Cour de l'Echiquier—				
North Sydney Air Station	.....	3,711 37		
Halifax Post Office	.....	167 18		
Dalton Sanitorium	.....	142 30		
Williams Head Quarantine Station	.....	417 30		
Total under Statute—Total en vertu de lois spéciales	544,921 49	544,921 49		
Grand Total—Total global	13,809,521 27	12,029,577 61	1,779,943 66	

Public Works: Collection of Revenue—Travaux publics: Perception du revenu (Vol. III, V—13)

No. of Vote — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	Graving Docks, Locks and Dams, etc—Working Expenses, etc.—Bassins de radoub, écluses et barrages, etc—Frais d'exploitation, etc.—			
366	Graving Docks	$129,400 00	$123,540 91	$c5,859 09
366	Harbour and River Works	58,470 00	41,732 45	c16,737 55
366	Collection of public works revenues	4,000 00	3,783 72	c216 28
		191,870 00	*169,057 08*	*22,812 92*
	Telegraph and Telephone Lines—Lignes télégraphiques et téléphoniques			
367	Prince Edward Island and the mainland	7,000 00	6,946 66	c53 34
367	Land and Cable telegraph lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels required for cable service	227,500 00	207,971 49	c19,528 51
367	Saskatchewan	49,800 00	47,176 00	c2,624 00
367	Alberta	109,000 00	83,985 68	m25,014 32
367	British Columbia—Mainland	111,200 00	102,481 30	c8,718 70
367	British Columbia—Vancouver Island District	133,500 00	130,768 14	c2,731 86
367	Yukon System (Ashcroft Dawson)	273,500 00	244,092 30	c29,407 70
367	Telegraph and Telephone-Service, Generally	10,000 00	4,762 15	c5,237 85
		921,500 00	*828,183 72*	*93,316 28*
		1,113,370 00	997,240 80	116,129 20

General Summary — Sommaire général	Grant — Crédits	Dépenses—Expenditure		Total
		Under Supply Bills — En vertu de la loi des subsides	Statutory — En vertu de lois spéciales	
Capital—Capital	$ 6,324,345 57	$ 4,954,349 80	$ 342,522 06	$ 5,296,871 86
Income—Revenu	13,264,599 78	11,484,656 12	544,921 49	12,029,577 61
Collection of Revenu—Perception du revenu	1,113,370 00	997,240 80	.....	997,240 80
Totals—Totaux	20,702,315 35	17,436,246 72	887,443 55	18,323,690 27

EXPLANATIONS BY PUBLIC WORKS DEPT. OF GRANTS NOT USED AND GRANTS NOT EXCEEDED—*a* Employees at high salaries dropping out during the year were succeeded by others at minimum salaries, and several positions were not refilled. *b* Work did not progress as rapidly as had been expected. *c* Unavoidable inaccuracies in preparing estimates. *d* In calling for tenders, the lowest was found to be considerably under the estimate prepared by the Dept. *e* Work not proceeded with. *f* Vote transferred to the control of the Dept. of Marine and Fisheries O/c, Aug. 22, 1924. *g* $117.00 was paid by the Dept. of National Defence. *h* Tender lower than Dept's estimate, and greater part of cost was borne by the C.N.R., and the Chateau Laurier. *i* O/c May 13, 1925 authorized the expenditure for this work to be charged to Har. and Rivers Gen. N.S. *j* O/c April 23, 1925 authorized carrying this balance into 1925-26, 12-13 Geo. V, Cap 15. *k* The accounts of 1923-24 show more work done and paid for in that year than anticipated, consequently smaller payments were called for in this year. *m* Error in estimating amount required.

REMARQUES DU MINISTÈRE DES TRAVAUX PUBLICS AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS—*a* Certains fonctionnaires aux traitements élevés ont été remplacés pendant l'année par d'autres à un traitement minimum et plusieurs positions n'ont pas été remplies. *b* L'ouvrage n'a pas progressé aussi rapidement qu'on l'avait prévu. *c* Inexactitudes impossibles à éviter en préparant le budget des dépenses. *d* Dans la demande de soumissions, on a trouvé que la plus basse était considérable-

Public Works: Collection of Revenue–Con.—**Travaux publics: Perception du revenu**–Fin

ment inférieure à l'estimation faite par le département. *e* L'ouvrage n'a pas été entrepris. *f* Crédit transféré au compte du ministère de la Marine et des Pêcheries, 22 août 1924. *g* La somme de $117.00 a été payée par le ministère de la Défense nationale. *h* Soumission plus basse que l'estimation du département, et la plus grande partie de la dépense a été payée par le chemin de fer National Canadien et le Château Laurier. *i* L'arrêté en Conseil, 13 mai 1925 a permis d'imputer la dépense de cet ouvrage au compte de "Ports et Rivières, en général, Nouvelle-Ecosse. *j*L'arrêté en Conseil, 22 avril 1925 permet de reporter cette balance à l'année 1925-26—12-13 Geo. V, Chap. 15. *k* Les comptes de 1923-24 font voir plus d'ouvrages faits et payés pendant l'année qu'on l'avait prévu, conséquemment les paiements ont été moins grands cette année. *m* Erreur dans l'estimation du montant requis.

Examined and certified—Examinés et certifiés.
CHARLES H. DOUGLAS, Chief Examiner "F" Branch.
Chef comptable Division "F".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Railways and Canals: Capital—Chemins de fer et Canaux: Capital (Vol. III, W–3)

No. of vote — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
	Canadian Government Railways—Chemins de fer de l'Etat—				
110	To provide for the purchase of Branch Lines—				
	Moncton and Buctouche Railway	$ 70,000 00	.....	$ 70,000 00	
110	Interest estimated from date of taking possession to Mar. 31, 1925 not exceeding (including Revote, $23,625)	27,125 00	.....	27,125 00	
		97,125 00	.....	*97,125 00*	
	Canals—Canaux				
111	Welland Ship Canal—Construction	11,000,000 00	$10,097,045 62	902,954 38	
112	Trent Canal—Construction and betterments	225,000 00	146,562 46	78,437 54	
113	Ste. Anne's Lock—Highway bridge at Isle Perrot	100,000 00	100,000 00	.....	
114	St. Lawrence Ship Canal—Surveys and investigations	50,000 00	40,631 56	9,368 44	
115	Welland Canal—Port Colborne Elevator extension	425,000 00	426,596 74	.....	$ 1,596 74
		11,800,000 00	*10,810,836 38*	*990,760 36*	*1,596 74*
	Miscellaneous—Divers				
116	Port Nelson Terminals—Hudson Bay Railway	35,000 00	17,161 28	17,838 72	
	Total under Supply Bills—Total, en vertu de la loi des subsides	11,932,125 00	10,827,997 66	1,105,724 08	1,596 74
	Under Statute—En vertu de lois spéciales— Exchequer Court Awards	.....	61,441 80	.....	
	Summary—Sommaire				
	Amount under Supply Bills	11,932,125 00	10,827,997 66	1,105,724 08	1,596 74
	Amount under Statute	61,441 80	61,441 80	.....	
	Grand Totals—Total global	11,993,566 80	10,889,439 46	1,105,724 08	1,596 74

Railways and Canals: Income—Chemins de fer et canaux: Revenu (Vol. III, W—3)

No. of Vote — N° du Crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
117	Carillon and Grenville—Improvements	$ 5,000 00	$ 4,710 61	$ 289 39
118	Chambly Canal—Improvements	48,000 00	28,734 08	19,265 92
119	Lachine Canal—Improvements	85,000 00	54,337 80	30,662 20
120	Soulanges Canal—Improvements	50,000 00	39,739 75	10,260 25
121	Ste. Anne's Lock—Improvements	7,000 00	.....	7,000 00
122	St. Ours Lock—Improvements	7,000 00	.....	7,000 00
432,123	Ontario—St. Lawrence Canals—Improvements	154,000 00	43,776 43	110,223 57
124	Rideau Canal—Improvements	7,500 00	7,439 26	60 74
125	St. Peters Canal—Improvements	69,000 00	45,362 06	23,637 94
126	Trent Canal—Improvements	210,000 00	118,003 41	91,996 59
127,431	Welland—Improvements	200,000 00	103,851 75	96,148 25
128	Arbitration and awards and cost of litigation	2,000 00	.....	2,000 00
129	Board of Railway Commissioners for Canada—Maintenance and operation of	235,929 00	212,411 23	23,517 77
130	Canada Highway's Commission	45,000 00	38,374 73	6,625 27
131	Governor General's Cars—Attendance, etc	10,000 00	9,887 99	112 01
132	Miscellaneous works not provided for	1,000 00	.....	1,000 00
133	Printing and Stationery—Outside Service	7,000 00	4,589 70	2,410 30
134	Surveys and inspections—Canals	20,000 00	12,835 68	7,164 32
135	Surveys and inspections—Railways	60,000 00	46,614 33	13,385 67
136	To supplement pension allowances payable under the provisions of the Intercolonial and Prince Edward Island Railway Employees Provident Fund Act, etc	50,000 00	45,832 61	4,167 39
137,490	Loans to Canadian National Railway Company (Open Account)	56,527,000 00	10,000,000 00	46,527,000 00
138	Loan to Canadian Government Merchant Marine Limited (Open Account)	900,000 00	900,000 00	
	Total under Supply Bills—Total en vertu de la loi des subsides	58,700,429 00	11,716,501 42	46,983,927 58
	Under Statute—En vertu de lois spéciales			
	Canada Highway's Act	.....	2,925,163 92	
	Workmen's Compensation Act	.....	266,889 52	
	Salaries—Board of Railway Commissioners	.....	54,387 71	
	Total under Statute—Total en vertu de lois spéciales	.....	3,246,441 15	
	Summary—Sommaire—			
	Amount under Supply Bills	58,700,429 00	11,716,501 42	46,983,927 58
	Amount under Statute	3,246,441 15	3,246,441 15	
		61,946,870 15	*14,962,942 57	46,983,927 58

* Includes: Open Accounts, viz. Votes 137 and 490 Loans to Can. Nat. Ry. $10,000,000.00 and Vote 138 Can. Gov. Mer. Marine Ltd. $900,000.00 accounted for by Finance Dept., see F-4.

Railways and Canals: Collection of Revenue—Chemins de fer et canaux: Perception du revenu (Vol. III, W—3)

No. of Vote = N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
365	Staff and repairs	$ 2,232,000 00	$ 1,996,152 43	$ 235,847 57
	Total under Supply Bill	2,232,000 00	1,996,152 43	235,847 57

EXPLANATIONS OF GRANTS NOT USED—Not supplied.
On n'a pas donné d'explications au sujet des crédits non utilisés.

AUDIT NOTES—NOTES DE L'AUD. GÉN.—
Capital—
Vote 111—Includes $173,659.50 refunded to capital expenditure of previous years being amounts offset against claims of contractors for work done for plant and stores sold to contractors by the Department.
Income—
Votes 27 and 431—Of this amount $56,967.10 was expended by the Department of Public Works under authority of an Order-in-Council dated 16th September, 1924.
Coll. of Revenue—Perception du Revenue—
Vote 365.—Includes $6,919.44 which should have been charged to Railway and Canals Capital Vote 115, Port Colborne Elevator Extension (*See* correspondence page W—95).
Capital—
Crédit 111—Cette dépense comprend $173,659.50 remboursés au compte des dépenses-capital des années précédentes, mettant en regard des réclamations d'entrepreneurs pour travaux exécutés, les montants ayant trait aux usines et aux matériaux, etc., vendus au ministère par lesdits entrepreneurs.
Revenu—
Crédits 27 et 431.—Sur cette somme, $56,967.10 ont été dépensés par le ministère des Travaux publics, en vertu d'un arrêté en conseil portant la date du 16 septembre 1924.
Perception du revenu—
Crédit 365.—Cette dépense renferme une somme de $6,919.44 qui aurait dû être imputée sur le crédit 115, capital des chemins de fer et des canaux, agrandissement de l'élévateur de Port Colborne. (Voir la correspondance, Page W—103).

Examined and certified—Examinés et certifiés—
R. S. GLASS—
Chief Examiner "H" Branch.
Chef comptable Division "H".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Royal Canadian Mounted Police—Royale Gendarmerie à cheval (Vol. III, X—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
287	Pay of Force—Solde du corps de gendarmerie.....	$ 964,129 25		
287	Subsistence, billeting and travelling expenses, forage fuel and light, clothing, repairs and renewals, horses, ammunition, stationery, etc., hospital, etc. transport and freight, etc.....	954,242 75	$1,990,276 87	$ 9,595 13
287	To compensate members of the Royal Canadian Mounted Police for injuries received while in the performance of duty.....	6,500 00		
287	To assist in enforcement of Federal Statutes.....	75,000 00		
466	To provide for special services in connection with the enforcement of the Opium and Narcotic Drug Act.....	25,000 00	11,154 76	13,845 24
466	To provide for contribution to the MacLeod, 50th Anniversary of the arrival of the Northwest Mounted Police at Macleod.....	800 00	800 00	.....
	Totals under Supply Bills–Totaux, en vertu de la loi des subsides.....	2,025,672 00	2,002,231 63	23,440 37

Examined and certified—Examinés et certifiés—
R. S. GLASS—
Chief Examiner, "A" Branch.
Chef comptable, Division "A".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Scientific Institutions—Institutions scientifiques (Vol. II, K—2; Vol. III, O—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
	(*) Dept. of the Interior—Ministère de l'Intérieur.			
	Scientific Institutions—Institutions Scientifiques.			
250	Dominion Observatory at Ottawa	$ 50,000 00	$ 38,077 06	$ a11,922 94
250	DominionAstrophysical Observatory at Victoria, B.C.	18,500 00	16,435 42	2,064 58
		68,500 00	*54,512 48*	*13,987 52*
	Topographical Surveys—Arpentages topographiques			
251	Topographical and general surveys, etc.	*470,000 00*	*467,923 61*	*2,076 39*
	Geodetic Survey of Canada—Arpentage géodésique du Canada.			
252	Investigations, reconnaissance, triangulation precise levelling, geodetic astronomy, etc.	275,000 00	265,389 52	9,610 48
252	To compensate the Temiskaming and Northern Ontario Railway Commission in connection with their claims for injury to John Hedin	1,564 40	1,544 40	20 00
		276,564 40	*266,933 92*	*9,630 48*
	International Boundaries—Frontières internationales.			
463, 253	Expenses connected with the survey and demarcation of International Boundaries	*26,000 00*	*25,767 58*	*232 42*
	(**) Department of Marine—Ministère de la Marine.			
254	Meteorological Service	*260,000 00*	*232,094 74*	*b27,905 26*
	Total under Supply Bills—Total, en vertu de la loi des subsides	1,101,064 40	1,047,232 33	53,832 07

EXPLANATIONS OF GRANTS NOT USED.—(*a*) A saving in respect to printing and stationery, travelling and general expenses. (*b*) No information supplied.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS.—(*a*) Une épargne relativement à l'impression et la papeterie, les frais de déplacement et les dépenses en général. (*b*) Aucun renseignement donné.

AUDIT NOTE—NOTE DE L'AUD. GÉN.—

Vote 254—Includes $225 expended for purchase of sites not specifically provided for in the apropriation and without the approval of the Governor in Council (*See* correspondence at page O—98).

Crédit 254—Cette somme renferme $225 pour l'acquisition d'emplacements non spécifiquement pourvus dans ce crédit, et sans l'autorisation du gouverneur en conseil. (Voir la correspondance, page O—114).

Examined and certified—Examinés et certifiés.

(*) E. E. STOCKTON—
Chief Examiner, "D" Branch.
Chef comptable, Division "D".

(**) J. N. TRIBBLE—
Chief Examiner, "E" Branch.
Chef comptable, Division "E".

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Soldiers' Civil Re-Establishment—Rétablissement des soldats dans la vie civile (Vol. III, YY—2

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés	Grant exceeded — Crédits dépassés
292	Capital	$ 10,000 00	$ 9,876 16	$ 123 84	
293	Care of Patients, and medical examination of pensioners	2,600,000 00	2,370,309 12	*a*229,690 88	
294	Vocational expense	20,000 00	4,644 98	*b*15,355 02	
295	Salaries, general administrative training, employment and insurance, hospitals and clinics, etc	3,553,000 00	3,260,307 12	*a*292,692 88	
296	Pay and allowances, treatment and training	2,100,000 00	1,989,066 34	*a*110,933 66	
297	Vocational loans	20,000 00	5,489 50	14,510 50	
298	Interest on war service gratuity and administration funds	22,000 00	20,381 10	1,618 90	
299	Unemployment relief	200,000 00	433,971 13	.....	$e233,971 13
300	Operating expenses and working capital	450,000 00	295,654 80	*c*154,345 20	
301	Employers' Liability Compensation	30,000 00	30,087 70	.....	*e*87 70
302	Sheltered employment, etc	390,000 00	210,886 66	*d*179,113 34	
303	Federal Appeal Board	150,000 00	132,750 96	*a* 17,249 04	
304	Special publicity	5,000 00	2,454 85	2,545 15	
	Total under Supply Bill—Total, en vertu de la loi des subsides	9,550,000 00	*8,765,880 42	1,018,178 41	234,058 83

*Page YY-2 shows a total of $8,796,880.42, which includes $31,000 properly classified under Pensions.

EXPLANATIONS OF GRANTS NOT USED, AND GRANTS EXCEEDED.—(*a*) Slightly over-estimated, *b* Fewer applicants for vocational training than anticipated, *c* A considerable amount of money is advanced in connection with the care of patients in outside hospitals, etc., which is returned at the end of the year, *d* The development of Sheltered Employment workshops in conjunction with Red Cross not as extensive as was expected, *e* Over-drafts–Supplementary estimates were submitted, but not dealt with.

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS ET DES CRÉDITS DÉPASSÉS.—*a* Prévisions de dépenses quelque peu exagérées, *b* Moins de demandes pour apprentissage de métiers qu'on ne l'avait anticipé. *c* Un montant considerable d'argent est avancé relativement aux soins des malades dans les hôpitaux extérieurs, etc., lequel montant est remboursé à la fin de l'année.—*d* Le développement de l'emploi protégé dans les ateliers, en rapport avec la Croix Rouge, n'a pas été aussi grand qu'on l'avait prévu, *e* Crédit dépassé–Des crédits supplémentaires ont été soumis mais n'ont pas été votés.

Examined and certified—Examinés et certifiés.

E. E. STOCKTON,
Chief Examiner "D" Branch.
Chef Comptable Division D.

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifies sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Soldier Land Settlement—Établissement des soldats sur des terres (Vol. III, Z—2)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
291	Advances to soldiers settling upon the land and cost of administering the Soldier Settlement Act, including salaries	$6,000,000 00	*$3,682,405 23 1,371,828 85	$ 945,765 92
	Total under Supply Bill—Total, en vertu de la loi des subsides	6,000,000 00	5,054,234 08	945,765 92

*Open account.

EXPLANATION OF GRANT NOT USED.—New business did not develop as anticipated.
REMARQUE AU SUJET DU CRÉDIT NON UTILISÉ—Ce nouveau genre d'affaires ne s'est pas développé comme on l'avait anticipé.

Examined and certified—Examinés et certifiés—
J. W. REID, Chief Examiner, "B" Branch.
Chef comptable, Division "B."

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Steamboat Inspection—Inspection des bateaux à vapeur (Vol. III, O—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
255	Steamboat inspection	$ 119,210 00	$ 113,771 52	$ 5,438 48
	Total under Supply Bill—Total, en vertu de la loi des subsides	119,210 00	113,771 52	5,438 48

EXPLANATION OF GRANT NOT USED.—No information supplied.
REMARQUE AU SUJET DU CRÉDIT NON UTILISÉ—On n'a fourni aucun renseignement.

Examined and certified—Examiné et certifié.
J. N. TRIBBLE, Chief Examiner, "E" Branch.
Chef comptable, Division "E."

This account has been examined under my direction, and is correct.
Ce compte a été vérifié sous ma direction et il est exact.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Subsidies to Provinces—Subventions aux provinces (Vol. II, F—2)

Service	Expenditure — Dépenses
Under Statute—En vertu de lois spéciales	
Ontario	$2,642,611 68
Quebec	2,256,419 88
Nova Scotia	661,853 67
New Brunswick	666,765 76
Manitoba	1,501,551 36
British Columbia	738,816 66
Prince Edward Island	381,931 88
Alberta	1,674,435 00
Saskatchewan	*1,757,005 00
Total under Statute—Total, en vertu de lois spéciales	12,281,390 89

*See correspondence in Part F, page 64.

Examined and certified—Examinés et certifiés.
J. W. Reid, Chief Examiner, "B" Branch.
Chef comptable, Division "B."

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction et ils sont exacts.

GEORGES GONTHIER,
Auditor General,
Auditeur général.

Superannuation—Fonds de retraite (F—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
87	Retiring allowances to former employees of the Dept. of Public Printing and Stationery	$ 47,500 00	$ 44,440 32	$ 3,059 68
	Total under Supply Bills—Total, en vertu de la loi des subsides	47,500 00	44,440 32	3,059 68
	Under Statute—En vertu de lois spéciales			
	Civil Service Superannuation and Retirement Act, R.S. Chap. 17	733,734 05	733,734 05	
	Public Service Retirement Act, 11-12 Geo. V, chap. 49—detailed hereunder (a)	1,085,038 59	1,085,038 59	
	Total under Statute—Total, en vertu de lois spéciales	1,818,772 64	1,818,772 64	
	Grand Total—Total global	1,866,272 64	1,863,212 96	3,059 68

(a) Public Service Retirement Act—detailed by departments.
(a) Loi de retraite du service public—répartition par ministère.

Ref.		
A—3	Agriculture	12,448 51
B—2	Archives	3,137 63
BB—2	Auditor General's Office	240 00
C—2	Civil Service Commission	600 00
D—2	Customs and Excise	37,514 95
F—3	Finance, including Govt. Contracts Supervision Committee, $1,983.31	688,515 61
GG—2	Health	5,642 34
H—2	Immigration and Colonization	12,476 64
I—2	Indian Affairs	6,003 33
K—3	Interior	41,287 28
L—3	Justice, including Penitentiaries, $3,320	5,736 67
M—2	Labour	300 00
N—3	Legislation—House of Commons	10,786 60
O—3	Marine and Fisheries	43,000 01
P—2	Mines	996 67
Q—3	National Defence	17,553 60
R—2	Patent and Copyright	2,879 98
P—2	Post Office	62,797 69
T—2	Printing and Stationery	20,333 98
V—13	Public Works	71,661 99
W—3	Railways and Canals	29,008 46
Y—2	Secretary of State	300 00
YY—2	Soldier Civil Re-establishment	2,720 00
ZZ—3	Trade and Commerce	9,096 65
		1,085,038 59

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Trade and Commerce—Commerce (Vol. III, ZZ—3)

No. of Vote — N° du crédit	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non utilisés
369	Bounties on crude petroleum. Adm. of the Act....	$ 3,000 00	$ 2,446 84	$ 553 16
370	Bounties on copper bars or rods. Adm. of the Act.	2,500 00	180 90	2,319 10
371	British and foreign news service.....	32,000 00	32,000 00	
372	Canada Grain Act. Adm. of.....	1,100,000 00	1,098,288 66	1,711 34
373	Canada Engineering Standards Association, Grant to.....	10,000 00	10,000 00	
374	Canadian Government Motion Picture Bureau.....	25,000 00	14,112 35	*b*10,887 65
375	Commercial Intelligence Service.....	324,720 00	315,032 45	9,687 55
376	Culling timber, annuity for one superannuated culler	200 00	200 00	
377	Dominion Bureau of Statistics (including 6th Census).....	200,000 00	116,950 44	*c*83,049 56
378	Electricity and Gas inspection, etc.....	181,295 00	163,072 79	*d*18,222 21
379	Elevators, operation and management of the Canadian Government.....	420,000 00	333,501 17	*e*86,498 83
380	Elevators, Government Terminal, maintenance of and necessary equipment.....	60,000 00	38,355 73	*f*21,644 27
487, 381	Elevator, Government Grain, towards construction of, at Edmonton.....	1,420,000 00	1,414,517 89	5,482 11
382	Elevator, Government Grain, towards construction of, at Halifax.....	200,000 00	20,202 46	*g*179,797 54
383	The Inland Water Freight Rates Act, Adm. of.....	5,000 00	2 00	*h*4,998 00
384	Gold and Silver Marking Act.....	6,000 00	4,618 59	1,381 41
385	Honorary Advisory Council of Industrial and Scientific Research.....	120,000 00	116,213 66	3,786 34
386	Inquiry *re* Ocean Freight Rates.....	10,000 00	9,997 07	2 93
387	Inspection and Sales Act. Adm. of.....	3,000 00	1,071 52	1,928 48
388	International Customs Tariff Bureau.....	1,800 00	651 90	1,148 10
389	Printing of Parliamentary and Departmental Publications.....	90,000 00	87,875 31	2,124 69
390	Weights and Measures, inspection.....	300,000 00	285,041 46	*a*14,958 54
391	West India Cable.....	19,466 67	19,466 66	0 01
392	Amount required to recoup A. E. Bryan.....	4,000 00	4,000 00	
383, 485	Royal Commission to inquire into the Grain Trade	60,000 00	59,983 66	16 34
486	Towards the construction of a grain elevator at Prince Rupert, B.C.....	150,000 00	64,976 74	*i*85,023 26
488	To recoup certain New Zealanders for losses sustained as a result of the action of the Canadian Trade Commissioner in New Zealand.....	1,778 80	1,074 08	704 72
489	Amount required to cover investigation West Indies Trade.....	10,000 00	9,227 14	772 86
	Total under Supply Bills—Total, en vertu de la loi des subsides.....	4,759,760 47	4,223,061 47	536,699 00
	Under Statute—En vertu de lois spéciales			
	Bounty on crude petroleum.....	.....	57,491 98	
	Bounty on copper bars or rods.....	.....	14,551 75	
	Total under Statute—Total, en vertu de lois spéciales	.....	72,043 73	
	Summary—Sommaire			
	Amount under Supply Bill.....	4,759,760 47	4,223,061 47	536,699 00
	Amount under Statute.....	72,043 73	72,043 73	
	Totals—Totaux.....	4,831,804 20	4,295,105 20	536,699 00

EXPLANATIONS OF GRANTS NOT USED.—*a* Slightly over estimated. *b* Due to policy of retrenchment. *c* Curtailment of work on Population and Industrial Censuses. *d* Adjustments in personnel in Outside Service. Attendance at World's Power Conference, London, Eng. not made. New instruments not purchased. *e* Impossible to forecast requirements more closely. *f* Repairs to trackage at Pt. Arthur not completed. *g* Only preliminary work proceeded with. *h* Anticipated administration not required. *i* Work not completed.

Trade and Commerce–Conc.—**Commerce**–Fin

REMARQUES AU SUJET DES CRÉDITS NON UTILISÉS.—*a* Prévisions de dépenses quelque peu exagérées. *b* Dû au système de retranchement. *c* Réduction du travail de recensement de la population et de l'industrie. *d* Organisation du personnel du Service extérieur. L'assistance à la conférence des Puissances, à Londres, Angleterre n'ayant pas lieu. Abstention d'achat de nouveaux instruments. *e* Impossible de prévoir plus exactement les besoins nécessaires. *f* Réparations à la voie ferrée à Port Arthur, non complétées. *g* On ne s'est occupé que des travaux préliminaires. *h* L'administration anticipée n'a pas été requise. *i* Les travaux n'ont pas été terminés.

AUDIT NOTES.—NOTES DE L'AUD. GÉN.—

Vote 375.—Several accounts for printing and binding not executed at the Printing Bureau were paid from this vote. (See correspondence, page ZZ-46.)

Vote 386.—Includes $3,695 remuneration paid to an investigator employed on the ocean freight inquiry without certificate of the Civil Service Commission. (See correspondence, page ZZ—50.)

Vote 485.—Advances amounting to $600 remaining outstanding at the close of the fiscal year. A partial accounting of these advances has since been made.

Crédit 375.—Plusieurs comptes pour impressions et reliures faites ailleurs qu'à l'Imprimerie nationale ont été payés à même ce vote. (Voir la correspondance, page ZZ-58.)

Crédit 386.—Comprend la somme de $3,695, remunération payée à un investigateur employé à enquêter sur le fret océanique sans le certificat de la Commission du Service civil. (Voir la correspondance, page ZZ-63.)

Crédit 485.—Avances ce montant à la somme de $600, non soldées à la clôture de l'année financière On a partiellement rendu compte de ces avances depuis.

Examined and certified—Examinés et certifiés.
J. N. TRIBBLE,
Chief Examiner, "E" Branch.
Chef comptable Division E.

These accounts have been examined under my direction, and are correct.
Ces comptes ont été vérifiés sous ma direction, et ils sont exacts.

GEORGES GONTHIER,
Auditor General.
Auditeur général.

Comparative Statement of Expenditure by Services—Etat comparatif des dépenses réparties par service

Services	1924–25	1923–24	Increase — Augmentation	Decrease — Diminution
Consolidated Fund—Fonds consolidé				
Advances to Harbour Commissioners	$ 6,598,000 00	$ 6,512,000 00	$ 86,000 00	
Adjustment of War Claims	523,811 55	766,432 17		$ 242,620 62
Administration of Justice	2,194,568 54	2,196,492 23		1,923 69
Agriculture	5,787,601 30	6,805,057 85		1,017,456 55
Charges of Management	830,991 02	992,611 27		161,620 25
Charges of Management (Loan Account)	3,416,115 14	7,705,543 61		4,289,428 47
Civil Government	10,407,962 86	10,514,982 81		107,019 95
Customs and Excise	7,654,131 91	6,773,633 00	880,498 91	
Dominion Lands and Parks	3,513,447 53	3,883,766 23		370,318 70
Fisheries	1,390,043 32	1,430,064 59		40,021 27
Government of Northwest Territories	341,404 38	301,591 11	39,813 27	
Government of the Yukon Territory	173,874 15	284,608 03		110,733 88
Health	646,783 82	662,189 78		15,405 96
Immigration and Colonization	3,013,998 10	2,494,708 18	519,289 92	
Indian Affairs	3,658,284 04	3,594,798 44	63,485 60	
Interest on Public Debt	134,789,604 22	136,237,871 69		1,448,267 47
Labour	1,166,065 52	1,220,006 04		53,940 52
Legislation	2,439,773 24	2,318,643 36	121,129 88	
Lighthouse and Coast Service	2,137,600 80	2,293,058 75		155,457 95
Mail Subsidies and Steamship Subventions	1,055,643 23	1,105,086 76		49,443 53
Mines and Geological Survey	538,730 53	495,731 62	42,998 91	
Miscellaneous—				
Archives, Public	75,499 49	77,918 18		2,418 69
Bonus Allowance	2,405,726 65	5,524,630 71		3,118,904 06
Business Profits War Tax Act	1,638,073 32	1,792,435 14		154,361 82
Canada Temperance Act	72 92	2,914 17		2,841 25
Gratuities to Relatives of deceased employees	63,975 31	66,930 44		2,955 13
International Joint Commission	32,698 66	32,318 24	380 42	
Imperial War Graves Commission	446,895 77	371,784 78	75,110 99	
Ottawa Improvement Commission	150,000 00	150,000 00		
Printing Bureau (plant, repairs, renewals, etc.)	67,067 00	95,715 67		28,648 67
Royal Mint	200,000 00	200,000 00		
Sundry	1,265,888 04	5,237,176 15		3,971,288 11
Miscellaneous charges paid direct from Con. Fund	537,317 51	197,215 33	340,102 18	
National Defence	11,663,033 37	12,371,940 59		708,907 22
Ocean and River Service	2,252,634 04	2,439,278 64		186,644 60
Penitentiaries	1,582,289 55	1,628,226 82		45,937 27
Pensions	34,888,664 62	33,411,081 50	1,477,583 12	
Post Office (Outside Service)	29,873,802 40	28,305,940 55	1,567,861 85	
Premium, Discount and Exchange	18,703 33	1,296 31	17,407 02	
Public Works (Income)	12,029,577 61	11,900,847 21	128,730 40	
Public Works—Collection of Revenue	997,240 80	1,061,840 01		64,599 21
Railways and Canals (Income)	14,962,942 57	31,443,441 18		16,480,498 61
Railways and Canals—Collection of Revenu)	1,996,152 43	2,126,803 06		130,650 63
Royal Canadian Mounted Police	2,002,231 63	2,446,143 05		443,911 42
Scientific Institutions	1,047,232 33	1,116,744 82		69,512 49
Sinking Funds—Securities Purchased	3,142,284 24	3,113,004 78	29,279 46	
Soldiers' Civil Re-Establishment	8,765,880 42	9,970,992 68		1,205,112 26
Soldier Land Settlement	5,054,234 08	4,948,505 05	105,729 03	
Steamboat Inspection	113,771 52	111,499 61	2,271 91	
Subsidies to Provinces	12,281,390 89	12,386,136 08		104,745 19
Superannuation	1,863,212 96	1,366,969 48	496,243 48	
Trade and Commerce	4,295,105 20	3,363,050 13	932,055 07	
Total	*347,992,033 86	*375,851,657 88	6,925,971 42	34,785,595 44

*Includes Open Account.

Comparative Statement of Expenditure by Services–Conc.—**Etat comparatif des dépenses réparties par service**–Fin

Services	1924–25	1923–24	Increase — Augmentation	Decrease — Diminution
Capital				
Public Works	$5,296,871 86	$3,055,498 62	$2,241,373 24	
Public Works (Marine Dept.)	1,064,479 71	805,531 75	258,947 96	
Railways and Canals	10,889,439 46	7,901,957 76	2,987,481 70	
Total	17,250,791 03	11,762,988 13	5,487,802 90	
RECAPITULATION				
Consolidated Fund	347,992,033 86	375,851,657 88		$27,859,624 02
Capital	17,250,791 03	11,762,988 13	5,487,802 90	
Grand total—Total global	365,242,824 89	387,614,646 01		

Grand Summary of Grants and Expenditure, classified by Departments

Reference — Pour détails		Departments—Départements	Voted under Supply Bills — Crédits votés, lois des subsides	Statutory — Lois spéciales
Part.	Page			
A	3	Agriculture	$ 6,925,722 07	$ 25,401 83
B	2	Archives	164,501 64	3,137 63
BB	2	Auditor General's Office	405,154 85	5,940 00
C	2	Civil Service Commission	263,333 62	19,600 00
D	2	Customs and Excise	10,211,078 45	118,361 32
E	2	External Affairs	552,695 28	25,000 00
F	4	Finance	1,908,991 49	162,845,864 04
G	2	Governor General's Secretary's Office	100,108 00	51,066 66
GG	2	Health	951,207 20	6,165 67
H	2	Immigration and Colonization	4,326,686 74	114,012 96
I	2	Indian Affairs	3,685,659 81	220,404 99
J	2	Insurance	153,462 79	5,100 00
K	3	Interior	7,147,627 44	54,037 28
L	3	Justice	2,189,385 89	2,163,525 82
M	2	Labour	418,418 81	991,046 77
N	3	Legislation	1,048,873 19	1,514,014 74
O	3	Marine and Fisheries	8,906,752 50	217,467 07
P	2	Mines	1,373,035 52	2,486 67
Q	3	National Defence	14,269,293 08	36,573 99
R	2	Patent and Copyright Office	221,461 23	3,826 64
S	2	Post Office	31,411,028 84	83,784 36
T	2	Printing and Stationery	285,190 09	20,855 98
U	2	Privy Council	53,688 29	.....
V	14	Public Works	21,796,481 68	1,010,188 11
W	3	Railways and Canals	73,396,207 73	3,350,950 89
X	2	Royal Canadian Mounted Police	2,083,674 54	112,167 10
Y	2	Secretary of State	237,602 27	10,530 00
YY	2	Soldiers' Civil Re-Establishment	42,881,764 49	761,830 22
Z	2	Soldiers' Settlement Board	6,041,071 74	.....
ZZ	3	Trade and Commerce	6,393,713 44	92,570 38
			249,803,872 71	173,865,911 12
		Add—Unused portion of—		
		Vote 410—Civil Government— Reclassification	55,920 00	.....
		Vote 315—Miscellaneous— Unforeseen Expenses	13,785 33	.....
		Vote 363—Provisional Bonus	1,394,273 35	.....
		Grand total—Total global	251,267,851 39	173,865,911 12

NOTE—Summaries of Departmental Revenue and Expenditure are shown on page b-8 to 51.
REMARQUE—On trouvera entre les pages *b*-8 et b-51 les sommaires des revenus et des dépenses des départements.

Verified—Vérifié
W. TUCKER, Accountant of Appropriation Accounts.
Comptable des crédits.

APPROPRIATION ACCOUNTS

Tableau sommaire des crédits et des dépenses, répartis par ministère

Total Grants — Total des crédits	Total Actual Expenditure — Total des dépenses	Debits to Open and Sundry Accounts — Débits aux comptes ouverts	Total Disbursements — Total des déboursés	Grants not used — Crédits non utilisés	Grants exceeded — Crédits dépassés
$ 6,951,123 90	$ 6,709,509 26	.....	$ 6,709,509 26	$ 242,204 77	$ 590 13
167,639 27	160,980 83	.....	160,980 83	6,900 81	242 37
411,094 85	340,942 73	.....	340,942 73	70,152 12	
282,933 62	261,235 38	.....	261,235 38	21,698 24	
10,329,439 77	10,064,723 18	.....	10,064,723 18	538,216 49	273,499 90
577,695 28	513,865 77	.....	513,865 77	63,829 51	
164,754,855 53	157,854,670 37	$ 6,598,000 00	164,452,670 37	303,003 83	818 67
151,174 66	150,518 05	.....	150,518 05	656 61	
957,372 87	881,460 19	.....	881,460 19	75,912 68	
4,440,699 70	3,274,527 08	190,077 99	3,464,605 07	976,094 63	
3,906,064 80	3,885,193 02	.....	3,885,193 02	20,888 04	16 26
158,562 79	150,949 33	.....	150,949 33	7,613 46	
7,201,664 72	6,372,966 85	110,120 95	6,483,087 80	726,730 36	8,153 44
4,352,911 71	4,235,787 23	.....	4,235,787 23	151,235 29	34,110 81
1,409,465 58	1,364,219 22	.....	1,364,219 22	45,700 51	454 15
2,562,887 93	2,493,317 69	.....	2,493,317 69	78,628 92	9,058 68
9,124,219 57	7,961,060 40	.....	7,961,060 40	1,163,185 29	26 12
1,375,522 19	1,085,870 09	.....	1,085,870 09	289,652 10	
14,305,867 07	13,655,265 63	.....	13,655,265 63	650,601 44	
225,287 87	206,850 96	.....	206,850 96	18,436 91	
31,494,813 20	31,721,542 75	.....	31,721,542 75	489,403 44	716,132 99
306,046 07	287,097 97	.....	287,097 97	18,948 10	
53,688 29	51,922 18	.....	51,922 18	1,766 11	
22,806,669 79	19,384,670 84	.....	19,384,670 84	3,421,998 95	
76,747,158 62	17,466,695 56	10,900,000 00	28,366,695 56	48,382,059 80	1,596 74
2,195,841 64	2,163,803 54	.....	2,163,803 54	32,042 92	4 82
248,132 27	220,903 53	.....	220,903 53	27,228 74	
43,643,594 71	43,555,681 19	.....	43,555,681 19	1,038,858 23	950,944 71
6,041,071 74	1,412,900 59	3,682,405 23	5,095,305 82	945,765 92	
6,486,283 82	5,873,089 31	.....	5,873,089 31	613,194 51	
423,669,783 83	343,762,220 72	21,480,604 17	365,242,824 89	60,422,608 73	1,995,649 79
55,920 00	.....	.....	.....	55,920 00	
13,785 33	.....	.....	.....	13,785 33	
1,394,273 35	.....	.....	.....	1,394,273 35	
425,133,762 51	343,762,220 72	21,480,604 17	365,242,824 89	61,886,587 41	1,995,649 79

GEORGES GONTHIER,
Auditor General.
Auditeur général.

AUDITOR GENERAL'S REPORT

1924-25

REVENUE ACCOUNTS

AND

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

PART "b"

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

COMPTES DES REVENUS

ET

SOMMAIRES DES REVENUS ET DES DÉPENSES DES DÉPARTEMENTS

PARTIE "b"

REVENUE ACCOUNTS

GRAND SUMMARY—TABLEAU SOMMAIRE
REVENUE BY DEPARTMENTS—REVENUS RÉPARTIS PAR DÉPARTEMENT

Page, Summary — Sommaire	Department — Département	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total — Total
	ORDINARY REVENUE — REVENU ORDINAIRE				
A— 2	Agriculture	.....	$245,975 67	$10,242 65	$256,218 32
B— 2	Archives	.....	56 50	.....	56 50
C— 2	Civil Service Commission	.....	2,328 00	.....	2,328 00
D— 2	Customs and Excise	$291,513,548 35	400,924 59	192,733 31	292,107,206 25(a) (b)
E— 2	External Affairs	.....	122,469 02	.....	122,469 02
F— 2	Finance	14,812,971 71	138,567 09	632 00	14,952,170 80(a)(b)(c)
GG— 2	Health	184,187 95	17,546 33	16,210 11	217,944 39
H— 2	Immigration and Colonization	304,837 00	13,419 27	32,007 14	350,263 41(b)
I— 2	Indian Affairs	.....	17,581 24	.....	17,581 24
J— 2	Insurance	111,149 68	3 00	.....	111,152 68(b)
K— 2	Interior	2,405,925 37	20,323 61	3,363 86	2,429,612 84
L— 2	Justice	158,917 14	21,019 88	434 60	180,371 62(b) (f)
M— 2	Labour	.....	1,765 37	.....	1,765 37
N— 2	Legislation	.....	34,188 40	.....	34,188 40
O— 2	Marine and Fisheries	362,284 12	224,618 05	8,246 94	595,149 11(b) (d)
P— 2	Mines	.....	37,083 30	40 00	37,123 30(b)
Q— 2	National Defence	191,069 57	154,668 24	40 00	345,777 81(b)
R— 2	Patents and Copyrights	550,530 98	.....	25 00	550,555 98(b) (e)
S— 2	Post Office	28,782,535 52	10,687 94	593 40	28,793,816 86(g)
T— 2	Printing and Stationery	77,423 56	164,477 62	.....	241,901 18
V— 2	Public Works	382,587 73	210,321 27	.....	592,909 00(d)
W— 2	Railways and Canals	907,650 33	171,120 48	311 00	1,079,081 81(b)
X— 2	Royal Canadian Mounted Police	4,417 61	2,087 30	5 00	6,509 91(f)
Y— 2	Secretary of State	.....	271,517 32	.....	271,517 32
YY— 2	Soldiers' Civil Re-Establishment	.....	551,337 90	.....	551,337 90(b) (h)
Z— 2	Soldier Settlement Board	.....	133 40	.....	133 40
ZZ— 2	Trade and Commerce	2,832,888 36	152,165 07	283 40	2,985,336 83(e)
	Total Ordinary Revenue—Total du Revenu ordinaire	343,582,924 98	2,986,385 86	265,168 41	346,834,479 25
	SPECIAL REVENUE — REVENU SPÉCIAL				
	War and Demobilization—Refunds of previous years expenditure—				
	National Defence—				
Q— 3	Militia Service	.....	.....	.....	8,147 05
Q— 3	Naval Service	.....	.....	.....	8,216 55
V—14	Public Works	.....	.....	.....	510 12
Y— 2	Secretary of State	.....	.....	.....	6 56
					16,880 28

NOTE—Summaries of Departmental Revenue and Expenditure are shown on pages b—8 to b—51.

REMARQUE—On trouvera entre les pages b—8 et b—51 les sommaires des revenus et des dépenses des départements.

GRAND SUMMARY–Con.—**TABLEAU SOMMAIRE**–Suite
REVENUE BY DEPARTMENTS–Con.—**REVENUS RÉPARTIS PAR DÉPARTEMENT**–Suite

Page, Summary — Sommaire	Department — Département	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total — Total
	SPECIAL REVENUE–Conc. — REVENU SPÉCIAL–fin				
	Miscellaneous—				
	Government of Roumania, interest to Sept. 30, 1922, on loan, capitalized				$3,520,636 06
	Government of Greece, interest to Dec. 31, 1922, on loan, capitalized				479,526 83
	German Reparation Recovery Act, initial payment				659,311 93
	British Ministry of Shipping, on account of boats requisitioned during war				21,101 83
	Nova Scotia Savings Banks Suspense Account, interest on adjustment				336 53
					4,680,913 18
	Total—Special Revenue —Total—Revenu spécial				4,697,793 46
	Grand total—Ordinary and Special Revenue—Total global–Revenu ordinaire et revenu spécial				351,532,272 71

The above statement of revenue does not include the following amounts received during the year:—
L'état ci-dessus ne comprend pas les montants suivants perçus durant l'année:—

Refunds on Account of Capital Expenditure of Previous Year—

O— 3	Department of Marine and Fisheries (Public Works)	$330,936 44	
V—14	Department of Public Works	95 19	
W— 3	Department of Railways and Canals—Canals	190,933 69	
W— 3	" " " —Railways	178,314 94	
			$700,280 26

Repayments of Advances under Open Accounts—

H— 58	Department of Immigration and Colonization—Empire Settlement Scheme	147,360 30	
K—109	Department of Interior—Seed Grain Advances	113,687 49	
Z— 24	Soldier Settlement Board—Loans to Settlers	2,704,247 07	
			2,965,294 86

GRAND SUMMARY–Con.—TABLEAU SOMMAIRE–Suite
REVENUE BY DEPARTMENTS–Con.—REVENUS RÉPARTIS PAR DÉPARTEMENT–Suite

NOTE:—

The above distribution of the revenue differs considerably from the distribution shown in the Public Accounts, although the total revenue shown is the same in each statement. The explanation of these differences is as follows:

(*a*) The collections on account of Income Tax and Business Profits War Tax are credited in the Public Accounts to the Department of Finance and by this office to the Department of Customs and Excise, as these matters were transferred from the control of the Minister of Finance to that of the Minister of Customs and Excise by Chap. 37 of the Statutes of 1924, assented to July 19th, 1924. These collections amounted to $58,984,606.72, made up as follows:—Taxes, $58,952,470.19; Casual Revenue, $2,677.77; Fines and Forfeitures, $29,458.76.

(*b*) The following amounts, amounting to $22,807.78 collected on account of Premium, Discount and Exchange, are credited in the Public Accounts to the Departments indicated, while they are all credited by this office to the Dept. of Finance, as has been the practice for some years:—

Customs and Excise	$113 03	Mines	$842 34
Immigration and Colonization	2,930 19	National Defence	18,222 51
Insurance	0 94	Patents and Copyrights	433 10
Justice	1 35	Railways and Canals	143 14
Marine and Fisheries	79 03	Soldiers' Civil Re-Establishment	42 15

(*c*) Superannuation Revenue, amounting to $4,766.79, which appears as a separate item in the Public Accounts, is credited by this office to the Department of Finance.

(*d*) Collections amounting to $101,130.09, on account of Harbours, Wharfs and Piers, which in the Public Accounts are included in the revenue of the Public Works are credited by this office to the Department of Marine and Fisheries.

(*e*) Fines amounting to $25, included in the Public Accounts in the Revenue of the Department of Trade and Commerce are included by this office in the revenue of the Department of Patents and Copyrights, being for infringements of the Patent Act.

(*f*) A fine of $5, included in the Public Accounts in the revenue of the Department of Justice, is included by this office in the revenue of the Royal Canadian Mounted Police, through whom the money was remitted to the Receiver General.

(*g*) In addition to the amount of $28,782,535.52 shown as the general revenue of the Post Office Department, the amount of $6,000,553.90 was collected but not deposited as revenue, being used in making payments to country postmasters, in accordance with a long-standing practice. Including this sum the actual general revenue would amount to $34,783,089.42. The particulars of the disposal of this amount of $6,000,553.90 will be found on page S—3 of this report.

(*h*) The amount of Casual Revenue shown on page YY—2 as having been collected by the Dept. of Soldiers' Civil Re-Establishment is $473,064.14, being $78,273.76 less than the figures given in the above statement. This difference is due to the fact that in calculating the amount of Casual Revenue the amounts received as refunds of pensions were omitted inadvertently. In former years these Pension refunds were included in the revenue of the Finance Department.

REMARQUE:—

La disposition ci-haut donnée des Revenus diffère considérablement de celle des Comptes Publics, quoique le total en soit le même dans chaque état. Ces différences s'expliquent comme suit:

(*a*) La perception de l'impôt sur le Revenu et de la taxe de guerre sur les profits d'affaires est créditée, dans les Comptes Publics au Ministère des Finances, et par ce Bureau, au Ministère des Douanes et de l'Accise, vu que ces matières sont passées du contrôle du ministre des Finances à celui du ministre des Douanes et de l'Accise, en vertu du chap. 37 des Statuts de 1924, tels que sanctionné le 19 juillet 1924. Ces perceptions se sont élevées à la somme de $58,984,606.72, répartie comme suit: Taxes, $58,952,470.19; Revenu casuel; $2,677.77, Amendes et confiscations, $29,458.76.

(*b*) Les sommes suivantes se montant à $22,807.78, perçues pour Primes, Escompte et Change, sont créditées dans les Comptes Publics aux ministères indiqués, tandis qu'elles sont créditées par ce Bureau au Ministère des Finances, d'après la coutume suivie depuis quelques années.

Douanes et Accise	$113.03	Mines	$842 34
Immigration et Colonisation	2,930 19	Défense Nationale	18,222 51
Assurance	0 94	Brevets d'invention et droits d'auteur	433 10
Justice	1 35	Chemins de fer et Canaux	143 14
Marine et Pêcheries	79 03	Rétablissement des soldats dans la vie civile	42 15

(*c*) Le revenu du Fonds de pension se montant à $4,766.79, donné comme item distinct dans les Comptes Publics, est crédité par ce Bureau au ministère des Finances.

(*d*) Les perceptions au montant de $101,130.09 sous la rubrique de: Ports, Quais et Jetées, lesquelles, dans les Comptes Publics, forment partie des revenus des Travaux Publics, sont créditées par ce Bureau au Ministère de la Marine et des Pêcheries.

GRAND SUMMARY-Conc.—**TABLEAU SOMMAIRE**-Fin
REVENUE BY DEPARTMENTS-Conc.—**REVENUS RÉPARTIS PAR DÉPARTEMENT**-Fin

(*e*) Des amendes au montant de $25, formant partie dans les Comptes Publics des revenus du Ministère du Commerce, sont comprises par ce Bureau dans les revenus du Département des Brevets d'invention et droits d'auteur, ayant été imposées pour infractions à la Loi des Brevets d'invention.

(*f*) Une amende de $5 formant partie, dans les Comptes Publics, du revenu du Ministère de la Justice, est incluse par ce Bureau dans le revenu de la Royale Gendarmerie à cheval du Canada, par l'entremise de laquelle l'argent a été remis au Receveur général.

(*g*) Outre le montant de $28,782,535.52 donné comme revenu général du Ministère des Postes, la somme de $6,000,553.90 a été perçue mais non déposée comme revenu, ayant servi à payer les maîtres de poste ruraux, suivant une coutume depuis longtemps établie. En ajoutant cette somme, le revenu général actuel serait de $34,783,089.42. On trouvera à la page S—3 de ce Rapport les détails de la distribution de ce montant de $6,000,553.90.

(*h*) Le revenu casuel donné à la page YY—2 comme ayant été perçu par le Ministère du Rétablissement des soldats dans la vie civile est de $473,064.14, étant de $78,273.76 moindre que le montant qui se trouve sur l'état ci-haut. Cette différence provient du fait que, en calculant le rapport du revenu casuel on a omis par inadvertance les sommes reçues pour remboursements de pension. Les années antérieures, ces remboursements de pension faisaient partie des revenus du Ministère des Finances.

GENERAL STATEMENT OF ORDINARY REVENUE BY SERVICES FOR THE FISCAL YEAR ENDED MARCH 31, 1925, SHOWING COMPARISON OF NET REVENUE WITH THAT OF PRECEDING YEAR

Services	Gross Revenue — Revenus bruts 1924-25
Canada Gazette	$77,423 56
Canals	913,075 27
Casual Revenue (a)	3,241,429 50
Chinese Immigration	307,887 00
Customs Duties (b)	124,181,264 16
Dominion Lands and Parks	2,511,685 40
Dominion Steamers	1,696 86
Electric Light Inspection	142,805 80
Excise Duties (b)	39,016,464 39
Fines and Forfeitures, including Customs and Excise Seizures (c)	915,822 88
Fisheries	158,632 82
Gas Inspection	73,707 60
Inspection of Staples (Canada Grain Act)	2,348,294 84
Insurance Inspection	111,178 19
Interest on Investments	11,332,328 50
Militia Pensions	127,209 97
Minor Public Works (Ferries)	1,860 00
Ordnance Lands	16,474 10
Patents and Copyrights	574,042 73
Penitentiaries	158,917 14
Post Office (e)	29,091,553 13
Premium, Discount and Exchange	1,074,905 73
Public Works	380,727 73
Royal Canadian Mounted Police, Officers' Pensions	4,417 61
Royal Military College	66,875 09
Sick Mariners' Fund	185,999 15
Steamboat Inspection	123,836 85
Superannuation Fund No. 1	4,948 65
War Tax—Excise Taxes (b)	89,368,990 60
War Tax—Financial Corporations	2,405,235 71
War Tax—Income and Business Profits (d)	60,054,369 77
Weights and Measures	293,809 62
Wharfs and Piers	102,934 88
Totals—Totaux	369,370,805 23

NOTES:—

(a) Civil Service Examination Fees, which appeared as a separate item in the report for 1923-24, are included in the above with Casual Revenue.

(b) The large amounts of refunds of Revenue shown against Customs Duties, Excise Duties and Excise Taxes is due mainly to the payments of drawbacks and refunds of duty paid in accordance with the provisions of the Customs and Excise Act and section 92 of the Audit Act, statements of these payments will be found in part "D" of this report.

(c) Section 92 of the Audit Act provides that the Governor in Council may remit any forfeiture or pecuniary penalty imposed for contravention of the laws relating to the collection of the revenue, although any part thereof is given by law to the informer or prosecutor or to any other person. The gross revenue from Excise Seizures was $273,651.54 while the refunds amounted to $312,774.82; this excess of refunds over revenue is accounted for by the fact in some instances a refund of the penalty was authorized, although the whole of the penalty had been distributed among the seizing officers, in accordance with the regulations.

(d) Of these refunds $1,092,583.26 was on account of Income Tax. This large amount is due mainly to the fact that after the first payment of tax for the year had been made the exemption for children was raised from $300 to $500, necessitating a refund to all those who had based their payment on the lower rate of exemption.

(e) In addition to the amounts shown as revenue of the Post Office Department for the year 1924-25 the amount of $6,000,553.90 was collected but not deposited as revenue, being used in paying salaries and allowances to country postmasters, etc., as shown on page S-3 of this report. The amount so used in 1923-24 was $5,951,415.95.

REVENUE ACCOUNTS

ÉTAT GÉNÉRAL DES REVENUS ORDINAIRES POUR L'ANNÉE FINANCIÈRE EXPIRANT LE 31 MARS 1925, ET COMPARAISON DU REVENU NET AVEC CELUI DE L'ANNÉE PRÉCÉDENTE

Revenue Refunded — Revenus remboursés 1924-25	Net Revenue—Revenus nets			
	1924-25	1923-24	Increase — Augmentation	Decrease — Diminution
.....	$77,423 56	$72,167 44	$5,256 12	.....
$5,424 94	907,650 33	897,412 22	10,238 11	.....
255,043 64	2,986,385 86	3,512,610 89	.....	$526,225 03
3,050 00	304,837 00	325,762 00	.....	20,925 00
16,034,392 65	108,146,871 51	121,500,798 49	.....	13,353,926 98
121,311 13	2,390,374 27	2,281,703 90	108,670 37	.....
.....	1,696 86	4,840 85	.....	3,143 99
99 50	142,706 30	148,589 75	.....	5,883 45
412,975 16	38,603,489 23	38,181,747 33	421,741 90	.....
650,654 47	265,168 41	321,127 47	.....	55,959 06
22,092 50	136,540 32	163,492 06	.....	26,951 74
.....	73,707 60	71,637 30	2,070 30	.....
25,585 25	2,322,709 59	2,319,971 05	2,738 54	.....
28 51	111,149 68	109,676 98	1,472 70	.....
.....	11,332,328 50	11,916,479 11	.....	584,150 61
115 11	127,094 86	124,654 11	2,440 75	.....
.....	1,860 00	709 00	1,151 00	.....
923 00	15,551 10	57,502 24	.....	41,951 14
23,511 75	550,530 98	459,780 27	90,750 71	.....
.....	158,917 14	132,907 15	26,009 99	.....
309,017 61	28,782,535 52	28,865,374 25	.....	82,838 73
.....	1,074,905 73	2,159,517 49	.....	1,084,611 76
.....	380,727 73	391,494 09	.....	10,766 36
.....	4,417 61	5,694 77	.....	1,277 16
2,900,38	63,974 71	66,105 09	.....	2,130 38
1,811 20	184,187 95	172,319 15	11,868 80	.....
920 00	122,916 85	127,896 95	.....	4,980 10
181 86	4,766 79	8,722 24	.....	3,955 45
3,558,273 18	85,810,717 42	120,676,375 89	.....	34,865,658 47
4,265 02	2,400,970 69	2,403,176 65	.....	2,205 96
1,101,899 58	58,952,470 19	58,956,708 88	.....	4,238 69
44 75	293,764 87	290,175 30	3,589 57	.....
1,804 79	101,130 09	110,551 86	.....	9,421 77
22,536,325 98	346,834,479 25	396,837,682 22	687,998 86	50,691,201 83
		Net Decrease—Diminution nette.....		$50,003,202 97

REMARQUES:—

(*a*) Les honoraires d'examens du Service civil, considérés comme un item séparé dans le rapport de 1923-24, forment partie du revenu casuel dans l'état ci-dessus donné.

(*b*) Les montants considérables de remboursements de revenus, chargés aux droits de Douanes, droits d'Accise et de taxes d'Accise proviennent surtout du fait que des paiements de drawbacks et des remises de droits ont été faits en vertu des dispositions de la loi des Douanes et de l'Accise et de l'article 92 de la loi de l'Audition. Les états de ces paiements se trouvent à la partie "D" de ce Rapport.

(*c*) L'article 92 de la loi de l'audition statue que le Gouverneur en Conseil peut faire remise de toute confiscation ou pénalité pécunière imposée pour contravention aux lois se rapportant à la perception du Revenu, bien qu'une partie quelconque en soit allouée par la loi au dénonciateur ou poursuivant, ou à toute autre personne. Le revenu brut provenant des saisies d'Accise était de $273,651.54, et les remboursements s'élevaient à $312,774.82; la raison de ce surplus de remboursements comparé au Revenu, provient du fait que dans quelques cas on a permis un remboursement du montant de la pénalité quoique le total en eût été distribué aux fonctionnaires opérant les saisies, conformément aux ordonnances.

(*d*) La somme de $1,092,583.26 provenant de l'Impôt sur le Revenu fait partie de ces remboursements. Ce montant considérable provient du fait que, après le premier paiement de l'impôt annuel l'exemption pour enfants a été élevée de $300 à $500, produisant la nécessité de rembourser tous ceux qui s'étaient basés pour faire leurs paiements sur le taux inférieur de l'exemption.

(*e*) Outre les montants donnés comme revenus du Ministère des Postes pour l'année 1924-25, la somme de $6,000,553.90 a été perçue mais non déposée comme revenu, ayant servi à payer les salaires et les allocations des maîtres de poste ruraux, etc., tel que montré à la page S-3 de ce Rapport. Le montant ainsi payé en 1923-24 a été de $5,951,415.95.

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

SOMMAIRES DES REVENUS ET DES DÉPENSES DES DÉPARTEMENTS

AGRICULTURE DEPARTMENT—MINISTÈRE DE L'AGRICULTURE

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
		Casual Revenue—Revenu casuel—		
	A— 3	Cattle Inspection	$ 7,929 93	
	A— 3	Experimental Farms—Sales	151,434 43	
	A— 4	Race Track Supervision	3,665 32	
	A— 5	Sundries	82,870 72	
				$ 245,900 40
	A— 5	Fines and Forfeitures		10,242 65
	A— 6	Conservation Commission—Casual Revenue		75 27
		Total Revenue—Total des Revenus		256,218 32
		EXPENDITURE—DÉPENSES		
14		Civil Government Salaries—Traitements du Gouvernement civil—		
	A— 6	Minister—Under Statute—Ministre—En vertu du statut	10,000 00	
	A— 6	Deputy Minister—Sous-ministre	7,500 00	
	A— 6	Assistant Deputy Minister—Sous-ministre adjoint	5,100 00	
	A— 6	Staff—Personnel	640,538 98	
			663,138 98	
14		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	A—13	Salaries	$ 29,214 03	
	A—15	Miscellaneous	97,516 05	
			126,730 08	
				789,869 06
		Agriculture—		
40	A—52	Experimental Farms	1,388,013 46	
41	A—60	Entomology	25,590 13	
42, 416	A—61	Destructive Insect and Pest Act	284,844 02	
43	A—61	Dairying	212,102 18	
44	A—63	Cold Storage Warehouses	30,000 00	
45	A—63	Fruit	173,108 36	
46	A—64	Health of Animals	1,992,224 97	
47	A—71	Publications	24,783 80	
48	A—71	International Institute of Agriculture	14,795 12	
49	A—72	Live Stock	1,204,199 72	
50	A—72	Seed, Feed and Fertilizer Control	294,528 80	
51	A—77	Dehydration of Fruits and Vegetables	14,662 22	
52	A—77	Agricultural Produce Marketing Agent in Great Britain	9,115 08	
53	A—77	Grant to the Dept. of Agriculture, Nova Scotia, to apply on the amortization of the debt against the Science Building at the Agricultural College, Truro, N.S.	20,000 00	
54	A—77	Grant to the Dept. of Agriculture, New Brunswick, to apply on the amortization of the debt against the Short Course School at Fredericton, N.B.	5,000 00	
415	A—78	Payment of one-third of freight on hay, feed and live stock in the dry areas of Alberta in 1921-22	29,995 77	
417	A—78	To assist in construction of pre-cooling warehouses for fruit shipments in British Columbia	40,000 00	
418	A—78	To increase staff in connection with wheat rust investigational work and provide accommodation therefor	24,637 67	
				5,787,601 30

AGRICULTURE DEPARTMENT-Con.—MINISTÈRE DE L'AGRICULTURE-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Superannuation—Pensions—		
	A—78	Public Service Retirement Act, 1920		$ 12,448 51
		Miscellaneous—Divers—		
315	A—78	Unforeseen Expenses	$ 1,650 00	
338	A—78	National Dairy Council	3,000 00	
339	A—79	Canadian Horticultural Council	8,000 00	
340	A—79	International Bee Keepers' Congress	2,500 00	
363	A—79	Provisional Bonus Allowance	101,487 07	
	A—79	Gratuities, C. S. Act, 1918	2,953 32	
				119,590 39
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		6,709,509 26

ARCHIVES DEPARTMENT—DEPARTEMENT DES ARCHIVES

		REVENUE—REVENUS		
	B—2	Casual Revenue—Revenu casuel		56 50
		EXPENDITURE—DÉPENSES		
26, 400	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	B—3	Deputy Minister—Sous-ministre	8,000 00	
	B—3	Chairman of Board of Publications—Président du Bureau des publications	6,000 00	
	B—3	Staff—Personnel	47,734 70	
			61,734 70	
26	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	B—4	Salaries	$ 266 21	
	B—4	Miscellaneous	13,976 16	
			14,242 37	
				75,977 07
		Superannuation—Pensions—		
	B—5	Public Service Retirement Act, 1920		3,137 63
		Miscellaneous—Divers—		
331	B—5	Public Archives	75,499 49	
363	B—5	Provisional Bonus Allowance	6,366 64	
				81,866 13
		Total Expenditure, Consolidated Fund—Total des dépenses, Fonds consolidé		160,980 83

AUDITOR GENERAL'S OFFICE—BUREAU DE L'AUDITEUR GENERAL

No. Vote	Detail, Page	Service			Amount — Montant
11,408	BB—3	Civil Government Salaries—Traitements du Gouvernement civil—			
		Auditor General—Under statute	$ 5,000 00		
		Voted	11,838 70		
				$ 16,838 70	
		Staff—Personnel		254,524 85	
				271,363 55	
11,408	BB—5	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
		Temporary employees	31,317 17		
		Printing and stationery	19,696 57		
		Travelling expenses	3,679 75		
		Sundries	1,389 54		
				56,083 03	
					$ 327,446 58
		Superannuation—Pensions—			
		Public Service Retirement Act, 1924			240 00
		Miscellaneous—Divers—			
363	BB—6	Provisional Bonus Allowance		12,556 15	
	BB—7	Gratuities to families of deceased employees		700 00	
					13,256 15
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			*340,942 73
		*Of this Expenditure $4,007.92 is to be repaid by the Imperial Ministry of Pensions.			
		*Le Ministère impérial des Pensions doit rembourser $4,007.92 sur ce montant.			

CIVIL SERVICE COMMISSION—COMMISSION DU SERVICE CIVIL

		REVENUE—REVENUS			
	C—2	Casual Revenue—Revenu casuel			2,328 00
		EXPENDITURE—DÉPENSES			
28	.....	Civil Government Salaries—Traitements du Gouvernement civil—			
	C—3	Commissioners Under Statute—Commissaires, Loi spéciale		19,000 00	
	C—3	Staff—Personnel		189,651 18	
				208,651 18	
28	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
	C—6	Salaries	17,412 56		
	C—6	Miscellaneous	26,853 02		
				44,265 58	
					252,916 76
	C—6	Superannuation—Pensions—			
		Public Service Retirement Act, 1920			600 00
		Miscellaneous—Divers—			
363	C—6	Provisional Bonus Allowance			7,718 62
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			261,235 38

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

CUSTOMS AND EXCISE DEPARTMENT—MINISTÈRE DES DOUANES ET DE L'ACCISE

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	D— 8	Customs Duties	$108,146,871 51	
	D— 8	Excise Duties	38,603,489 23	
	D— 8	Excise Taxes	85,810,717 42	
	D— 8	Income Tax	56,248,042 82	
	D— 8	Business Profits Tax	2,704,427 37	
	D— 8	Casual Revenue	400,924 59	
	D— 8	Fines and Forfeitures	192,733 31	
		Total Revenue—Total des Revenus		$292,107,206 25
		EXPENDITURE—DÉPENSES		
13	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	D— 36	Minister—Under Statute—Ministre—Loi spéciale..	10,000 00	
	D— 36	Deputy Minister—Sous-ministre	8,000 00	
	D— 36	Asst. Deputy Minister—Sous-ministre adjoint	5,100 00	
	D— 36	Staff—Personnel	511,161 98	
			534,261 98	
13	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	D— 41	Salaries $ 4,497 66		
	D— 49	Miscellaneous 26,401 20		
			30,898 86	
				565,160 84
		Customs and Excise—Douanes et Accise—		
364, 484	D— 52	Salaries and Contingent expenses in the several ports in the Dominion, etc	6,067,559 21	
364, 484	D—126	Salaries and travelling expenses of Inspectors of ports, and of other officers on Inspection, and in connection with the Board of Customs	750,977 33	
364	D—127	Miscellaneous—Printing and stationery, subscriptions to commercial papers, etc	455,502 28	
364, 484	D—131	Expenses of maintenance of revenue cruisers and for preventive service	313,404 20	
364	D—131	Amounts to be paid to Department of Justice, to be disbursed by, and accounted for to it, for secret preventive service	6,921 82	
	D—131	Exchequer Court award	59,767 07	
				7,654,131 91
		Superannuation—Pensions—		
	D—131	Public Service Retirement Act, 1920		37,514 95
		Miscellaneous—Divers—		
318	D—141	Business Profits War Tax Act, 1916, and Income War Tax Act, 1917	1,638,073 32	
363	D—141	Provisional Bonus Allowance	158,762 86	
	D—142	Gratuities to families of deceased officers	11,079 30	
				1,807,915 48
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		10,064,723 18

EXTERNAL AFFAIRS DEPARTMENT—MINISTÈRE DES AFFAIRES EXTERIEURES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	E—3	Casual Revenue—Revenu casuel		$ 122,469 02
		EXPENDITURE—DÉPENSES		
25	.. ..	Civil Government Salaries—Traitements du Gouvernement civil—		
	E—3	Premier—Under Statute—Premier ministre, Loi spéciale	$15,000 00	
	E—3	Under Secretary—Sous-ministre	8,000 00	
	E—3	Staff—Personnel	70,107 50	
			93,107 50	
25	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	E—4	Salaries	$ 7,718 70	
	E—6	Miscellaneous	23,029 77	
			30,748 47	
				123,855 97
		High Commissioner's Office—Bureau du Haut Commissaire—		
23	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	E—4	High Commissioner, Under Statute—Haut Commissaire, en vertu de la loi	10,000 00	
	E—4	Secretary—Secrétaire	7,000 00	
	E—4	Staff—Personnel	15,300 00	
			32,300 00	
23	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	E—4	Salaries	24,030 00	
	E—6	Miscellaneous	71,151 63	
			95,181 63	
				127,481 63
		Miscellaneous—Divers—		
311	E—6	Canadian Publications for the Library of the High Commissioner's Office	811 39	
315	E—7	Unforeseen Expenses	4,762 52	
332	E—7	Paris Agency	33,816 63	
333	E—7	Canadian Representation in the United States	12,275 21	
334	E—7	Passport Office	18,438 46	
335	E—7	League of Nations, Canada's Contribution	168,353 29	
336	E—7	Canadian Delegates to the League of Nations	11,899 20	
354	E—8	Transportation of Canadian Delegation, First Assembly of the League of Nations, 1920	1,848 56	
356	E—8	Transportation of Canadian Delegation, Imperial War Conference, 1918	584 00	
363	E—8	Provisional Bonus Allowance	9,738 91	
				262,528 17
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		513,865 77

FINANCE DEPARTMENT—MINISTÈRE DES FINANCES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
		General Revenue—Revenus en général—			
	F— 4	Interest on Investments		$ 11,332,328 50	
	F— 6	Premium, Discount and Exchange		1,074,905 73	
	F— 6	War Tax Revenue		2,400,970 69	
	F— 6	Superannuation Revenue (Fund No. 1)		4,766 79	
					$14,812,971 71
		Casual Revenue—Revenu casuel—			
	F— 6	Royal Mint		83,856 22	
	F— 7	Miscellaneous Receipts		59,978 76	
				143,834 98	
		Less balance at debit of Outstanding Cheque Account		5,267 89	
					138,567 09
	F— 8	Fines and Forfeitures			632 00
		Total Revenue—Total des Revenus			14,952,170 80
		EXPENDITURE—DÉPENSES			
		Civil Government Salaries—Traitements du Gouvernement civil—			
12	F— 8	Lieutenant Governors—Under Statute—Lieutenants-gouverneurs, Loi spéciale		79,499 99	
	F— 8	Minister—Under Statute—Ministre, Loi spéciale	$10,000 00		
	F— 8	Deputy Minister—Sous-ministre	10,000 00		
	F— 8	Assistant Deputy Minister—Sous-ministre adjoint	6,000 00		
	F— 9	Staff—Personnel	312,662 78		
				338,662 78	
		Civil Government, Inspector General of Banks—Gouvernement civil, Inspecteur général des banques—			
	F—13	Salary	5,666 66		
	F—17	Contingencies	885 72	6,552 38	
		Civil Government Contingencies—Dépenses—contingentes du Gouvernement civil—			
	F—13	Salaries	1,440 00		
	F—17	Contingencies	40,180 64		
				41,620 64	
					466,335 79
		Interest on the Public Debt, etc.—Under Statute—Intérêt sur la dette publique etc. Loi spéciale—			
	F—17	Interest on the Public Debt		134,789,604 22	
	F—18	Premium, Discount and Exchange		18,703 33	
	F—19	Sinking Funds		3,142,284 24	
					137,950,591 79
1		Charges of Management—Frais de gestion—			
	F—19	Offices of the Assistant Receivers General, Salaries and Contingencies		112,676 82	
	F—22	Printing Dominion Notes		415,656 18	
	F—22	Printing, Advertising, Inspection, Express, etc.		100,244 07	
	F—23	Commission for Payment of Interest on Public Debt		93,471 33	
	F—23	Brokerage on Purchase of Sinking Funds		3,866 75	
	F—23	English Bill Stamps, Postage, etc		1,775 05	
	F—23	Temporary Clerical Work on the Transfer and Registration of Bonds, Flotation of Loans, etc.		99,143 13	
	F—23	Salary of Walter Duncan and Contingent Expenses		4,157 69	
					830,991 02
	F—24	Charges of Management, Loan Account—Under Statute			3,416,115 14
	F—25	Subsidies to Provinces—Under Statute			12,281,390 89

FINANCE DEPARTMENT-Con.—MINISTÈRE DES FINANCES-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—Con.—DÉPENSES—Suite		
		*Pensions—		
	F—26	Judges' Pensions and Miscellaneous—Under Statute	$ 184,397 71	
70, 76-83	F—27	Miscellaneous Pensions	13,491 72	
				$ 197,889 43
		Superannuation—Pensions—		
	F—27	Civil Service Superannuation and Retirement Act —Under Statute	733,734 05	
	F—27	Public Service Retirement Act, 1920—Under Statute—		
	F—49	Annuities and Gratuities 1,085,038 59		
		Less Gratuities paid by other Departments 396,522 98		
			688,515 61	
87	F—50	Printing and Stationery Dept., Retiring Allowances to former Employees	44,440 32	
				1,466,689 98
		Miscellaneous—Divers—		
		Grants subject to Government Audit—		
	F—50	Ottawa Improvement Commission—Under Statute	150,000 00	
317	F—50	National Battlefield Commission	47,000 00	
			197,000 00	
	F—50	Grants not subject to Government Audit—		
		Royal Mint—Under Statute	200,000 00	
		City of Ottawa—Under Statute	75,000 00	
319	F—50	Victorian Order of Nurses	10,000 00	
320	F—50	Canadian General Council of the Boy Scout Association	15,000 00	
321	F—50	Royal Astronomical Society	2,000 00	
322	F—50	Royal Society of Canada	8,000 00	
323	F—50	Royal Canadian Academy of Arts	2,500 00	
324	F—50	Dominion Council of Girl Guides	3,000 00	
325	F—50	Interparliamentary Union for Peace	200 00	
326	F—50	Subscriptions to publications of the Empire Parliamentary Association	2,000 00	
337	F—50	Canadian Branch of the St. John Ambulance Association	5,000 00	
342	F—50	Canadian Institute of Mining and Metallurgy	3,000 00	
351	F—50	Canadian National Safety League	10,000 00	
355	F—50	British Association for the Advancement of Science	35,000 00	
357	F—50	International Mathematical Congress	25,000 00	
359	F—50	Canadian National Institute for the Blind	10,000 00	
361, 477	F—50	Canadian Tuberculosis Association	20,000 00	
471	F—50	Canadian Athletic Team at International Olympic Games	10,000 00	
			435,700 00	
315	F—50	Unforeseen Expenses	22,513 60	
316	F—51	Expenses in connection with the negotiation of Treaties	3,695 31	
349	F—51	Government Contracts Supervision Committee	30,818 67	
362, 480	F—51	Royal Commission on Export of Pulpwood	27,500 00	
363	F—51	Provisional Bonus Allowance	33,790 89	
470	F—51	Legal and Other Expenses re Failure of the Home Bank	15,000 00	
481	F—52	Salaries and Expenses re Tariff Enquiry	29 00	
	F—52	Board of Audit—Under Statute	30,619 35	
			163,966 82	
				796,666 82
	F—52	Miscellaneous Charges paid direct from Consolidated Fund—Dépenses diverses soldées directement à même le Fonds consolidé—		
		Edwards, Morgan & Co., investigations under sec. 56A of the Bank Act	16,344 00	
		Refund of income tax collected from the Home Bank, June 1, 1918 to May 31, 1922, paid to the Liquidator of the Home Bank, P.C. 37-1095	41,309 62	

FINANCE DEPARTMENT–Conc.—MINISTÈRE DES FINANCES–Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Conc.—DÉPENSES–Fin		
		Miscellaneous Charges, etc.–Dépenses diverses–Fin		
		Refund to Wm. Davies Co. Ltd. of excess profits duties paid in respect of 1915, 1916 and 1917, P.C. 40–2200	$ 173,752 92	
		Amount required to meet the prospective value of the Government Annuities contracted for to Mar. 31, 1925	13,583 04	
		Canadian Northern Railway transport agreement, Adjustment made under Order in Council of Jan. 24, 1925	203,009 93	
				$ 447,999 51
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		157,854,670 37
		VARIOUS OPEN ACCOUNTS—COMPTES OUVERTS		
	F—53	Civil Service Insurance Fund		
	F—53	Contractors' Securities Account		
	F—53	Retirement Fund		
	F—54	Superannuation Fund No. 2		
	F—54	Superannuation Fund No. 3		
137, 490	F—54	Loans to Canadian National Railway Company		
138	F—55	Loan to Canadian Government Merchant Marine Ltd.		
	F—55	Montreal Harbour Commission		
	F—55	Quebec Harbour Commission		
	F—55	Vancouver Harbour Commission		
		*The following pensions, authorized by statute or voted in the supply bill, which in previous years were included in the expenditure of the Finance Department are this year included in the expenditure of the departments charged with the administration thereof:		
		Royal Canadian Mounted Police, Part X—		
		Mounted Police Pensions, under statute.		
		Mounted Police Pensions, Voted.		
		Soldiers' Civil Re-establishment, Part Y—		
		European War Pensions.		
		Militia Pension Act, 1901.		
		Fenian Raid Pensions.		
		Militia men on active service and Northwest Rebellion Pensions.		

GOVERNOR GENERAL'S SECRETARY'S OFFICE—SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

		EXPENDITURE—DÉPENSES		
2	G— 3	Civil Government Salaries—Traitements du Gouvernement civil—		
		Governor General—Gouverneur général	48,666 66	
		Aides-de-camp	10,000 00	
		Governor General's Secretary—Secrétaire du Gouverneur général—		
		Under statute—Loi spéciale	2,400 00	
		Voted—Voté	3,600 00	
			6,000 00	
		Permanent Staff—Personnel permanent	19,220 00	
			83,886 66	

GOVERNOR GENERAL'S SECRETARY'S OFFICE–Conc.—SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL–Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Conc.—DÉPENSES–Fin		
2	G— 3	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
		Printing and stationery	$ 4,455 87	
		Allowance for travel of Governor General	50,000 00	
		Travelling expenses and taxi hire	3,116 55	
		Sundries	7,885 97	
			$ 65,458 39	
363	G— 3	Miscellaneous—Divers—		$ 149,345 05
		Provisional Bonus Allowance		1,173 00
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		150,518 05

HEALTH DEPARTMENT—MINISTÈRE DE LA SANTÉ

		REVENUE—REVENUS		
	GG— 3	Casual Revenue		17,546 33
	GG— 3	Fines and Forfeitures		16,210 11
	GG— 3	Sick Mariners' Fund		184,187 95
		Total Revenue—Total des Revenus		217,944 39
		EXPENDITURE—DÉPENSES		
29	GG— 4	Civil Government Salaries—Traitements du Gouvernement civil—		
		Deputy Minister—Sous-ministre	6,000 00	
		Asst. Deputy Minister—Sous-ministre adjoint	4,560 00	
		Staff—Personnel	134,382 54	
			$144,942 54	
29		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	GG— 5	Salaries	7,614 64	
	GG— 6	Miscellaneous	42,216 32	
			49,830 96	
		Health—Santé—		194,773 50
63	GG—11	Administration of the Acts respecting Food and Drugs	93,120 76	
64	GG—12	Pollution of Boundary Waters	5,377 96	
65	GG—12	Marine Hospitals	144,987 57	
66	GG—15	Quarantine	197,006 23	
67	GG—17	Immigration Medical Inspection	58,394 94	
68	GG—18	Laboratory of Hygiene	4,997 14	
69	GG—18	Venereal Diseases	142,899 22	
				646,783 82
		Superannuation—Pensions—		
	GG—18	Public Service Retirement Act, 1920		5,642 34
		Miscellaneous—Divers—		
363	GG—18	Provisional Bonus Allowance	13,737 20	
474	GG—18	Canadian Social Hygiene Council	5,000 00	
475	GG—18	Child Welfare Association	5,000 00	
476	GG—18	Mental Hygiene Comity	10,000 00	
	GG—18	Gratuities	523 33	
				34,260 53
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		881,460 19

DEPARTMENT OF IMMIGRATION AND COLONIZATION—MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	H— 3	Casual Revenue	$ 13,419 27	
	H— 3	Chinese Immigration Revenue	304,837 00	
	H— 4	Fines and Forfeitures	32,007 14	
				$ 350,263 41
		EXPENDITURE—DÉPENSES		
8	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	H— 4	Minister—Under statute—Ministre—Loi spéciale..	10,000 00	
	H— 4	Deputy Minister—Sous-ministre	8,000 00	
	H— 4	Asst. Deputy Minister—Sous-ministre adjoint	3,450 00	
	H— 4	Staff—Personnel	210,015 91	
				231,465 91
8	H— 9	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
		Miscellaneous		39,676 36
		Immigration and Colonization—Immigration et Colonisation—		
55	H— 9	Salaries of agents, etc	641,378 58	
56	H— 9	Contingencies	1,228,836 12	
57	H—45	Empire Settlement Scheme	121,377 21	
58	H—46	Chinese Immigration	78,704 36	
59	H—48	Exhibitions	124,025 63	
60	H—51	Relief of Distressed Canadians	5,525 38	
61	H—51	St. John, N.B., Immigration Buildings	21,275 98	2,221,123 26
	H—52	Superannuation—Pensions—		
		Public Service Retirement Act, 1920		12,476 64
		Miscellaneous—Divers—		
62	H—52	British Empire Exhibition	599,796 85	
363	H—57	Provisional Bonus Allowance	75,451 74	
421	H—57	Retiring Allowance, W. J. Black	3,000 00	
	H—58	Gratuities, C.S. Act 1918, Sec. 30	2,218 32	
				680,466 91
	H—58	Charged direct to Consolidated Fund, Chinese Revenue, 1923-24		89,318 00
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		3,274,527 08
		OPEN ACCOUNTS—COMPTES OUVERTS		
57	H—58	Empire Settlement Act, 1922—Loi d'Etablissement impérial, 1922		

INDIAN AFFAIRS DEPARTMENT—MINISTÈRE DES AFFAIRES INDIENNES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
	I— 3	Casual Revenue—Revenu casuel			$ 17,581 24
		EXPENDITURE—DÉPENSES			
9	I— 4	Civil Government Salaries—Traitements du Gouvernement civil—			
		Deputy Superintendent General—Sous-surintendant général	$ 8,000 00		
		Assistant Deputy and Secretary—Adjoint du sous-surintendant et secrétaire	4,500 00		
		Staff—Personnel	132,455 97		
				144,955 97	
9	I— 5	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
		Salaries	$ 1,689 29		
		Miscellaneous	16,326 97	18,016 26	162,972 23
					162,972 23
	I— 6	Annuities paid under Statute—Annuités payées en vertu de la loi			214,360 00
278, 465	I— 7	Nova Scotia—Nouvelle-Ecosse			54,337 62
279	I— 8	New Brunswick—Nouveau-Brunswick			35,573 46
280	I— 9	Prince Edward Island—Ile du Prince-Edouard			3,923 03
464	I— 9	Ontario and Quebec—Ontario et Québec			254,078 35
282	I—13	Manitoba, Saskatchewan, Alberta and North West Territories—Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest			697,788 99
463	I—26	Manitoba, Saskatchewan, Alberta and North West Territories: Amount to be placed in a Special Account for expenses in the interests of the Indians, as the Treasury Board may from time to time direct—Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest: Montant inscrit dans un compte spécial, pour être dépensé dans l'intérêt des Sauvages, suivant les instructions données de temps en temps par le Conseil du Trésor			79,029 03
283	I—26	British Columbia—Colombie-Britannique			290,685 17
284	I—30	Yukon—Yukon			20,430 71
285	I—31	General—En général			153,468 82
286	I—32	Indian Education—Instruction des Sauvages			1,854,608 86
					3,658,284 04
		Superannuation—Pensions—			
	I—54	Public Service Retirement Act, 1920—Loi de retraite du Service public, 1920			6,003 33
					6,003 33
		Miscellaneous—Divers—			
	I—52	Gratuities paid under Statute—Gratifications payées en vertu d'une loi spéciale	41 66		
363	I—52	Provisional Bonus Allowance—Boni provisoire de cherté de vie	57,891 76		57,933 42
					57,933 42
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			3,885,193 02
		TRUST ACCOUNTS—COMPTES FIDUCIAIRES			
	I—54	Greater Production Scheme—Plan d'accroissement de production			
	I—55	Regina Warehouse Account—Compte de l'entrepôt de Régina			
		Indian Trust Funds—Fonds fiduciaires des Sauvages—			
	I—55	Summary balances			
	I—57	Summary of accounts			
	I—79	Band accounts			
	I—182	Miscellaneous accounts			

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

INSURANCE DEPARTMENT—DÉPARTEMENT DES ASSURANCES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
	J—2	Insurance Superintendence—Surintendance des assurances		$ 111,149 68	
	J—2	Casual Revenue—Revenu casuel		3 00	
		Total Revenue—Total des Revenus			$ 111,152 68
		EXPENDITURE—DÉPENSES			
24	J—0	Civil Government Salaries—Traitements du Gouvernement civil—			
		Superintendent—Under statute—Surintendant—Loi spéciale	$ 5,000 00		
		Superintendent—Voted—Surintendant—Voté	5,000 00		
				10,000 00	
		Staff—Personnel		61,552 68	
				71,552 68	
24	J—0	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
		Salaries	1,730 85		
		Contingencies	58,604 76		
				60,335 61	
					131,888 29
		Miscellaneous—Dépenses diverses—			
344	J—0	Expenses re Fire Prevention		9,549 55	
363	J—0	Provisional Bonus Allowance		1,412 79	
469	J—0	To provide for the expenses of a Technical Investigation re Roof Coverings from the standpoint of Fire Prevention		7,998 70	
	J—0	Gratuities, C. S. Act, 1918, Sec. 30		100 00	
					19,061 04
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			150,949 33

INTERIOR DEPARTMENT—MINISTÈRE DE L'INTÉRIEUR

		REVENUE—REVENUS			
	K—11	Dominion Lands Revenue		2,390,374 27	
	K—11	Ordnance Lands Revenue		15,551 10	
	K—11	Registration Fees—Yukon (Casual Revenue)		315 00	
	K—11	Fines and Forfeitures		3,363 86	
	K—11	Casual Revenue		20,008 61	
		Total Revenue—Total des Revenus			2,429,612 84
		EXPENDITURE—DÉPENSES			
7, 396	.....	Civil Government Salaries—Traitements du Gouvernement civil—			
	K— 12	Minister—Under Statute—Ministre—Loi spéciale		10,000 00	
	K— 12	Deputy Minister—Sous-ministre		8,000 00	
	K— 12	Asst. Deputy Minister—Sous-ministre adjoint		5,100 00	
	K— 12	Staff—Personnel		1,369,836 52	
				1,392,936 52	

INTERIOR DEPARTMENT-Con.—MINISTÈRE DE L'INTÉRIEUR—Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
7	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	K— 37	Salaries	$ 1,216 07	
	K— 37	Miscellaneous	84,296 04	
			$ 85,512 11	
				$ 1,478,448 63
		Scientific Institutions—Institutions scientifiques—		
250	K— 38	Dominion Observatory at Ottawa	38,077 06	
	K— 39	Dominion Astrophysical Observatory at Victoria, B.C.	16,435 42	
251	K— 39	Topographical and general surveys, etc	467,923 61	
252	K— 50	Investigations, reconnaissance, geodetic astronomy, etc	265,389 52	
	K— 55	Compensation for injury to John Hedin	1,544 40	
253, 462	K— 55	International Boundaries	25,767 58	
				815,137 59
288	.....	Government of the Northwest Territories—Administration des Territoires du Nord-Ouest—		
	K— 55	Salaries and expenses re administration, etc	71,704 54	
	K— 56	Wireless stations including buildings, etc	128,988 74	
	K— 57	Administration of the N.W. Game Act, etc	27,557 66	
	K— 58	Explorations—Salaries and Contingncies, etc	108,153 44	
	K— 59	Compassionate Allowances	5,000 00	
				341,404 38
289	.....	Government of the Yukon Territory—Administration du Territoire du Yukon—		
	K— 60	Salaries and expenses re administration	58,874 15	
		Grant to Local Council	45,000 00	
		Grant for maintenance and construction of roads	70,000 00	
				173,874 15
290, 468	.....	Dominion Lands and Parks—Terres et parcs de l'Etat—		
290	K— 60	Salaries of Dominion Lands, Outside service	445,961 94	
	K— 60	Dominion Lands Contingencies, etc	133,707 46	
	K— 68	Fees of the Board of Examiners for D.L.S., etc	1,910 95	
	K— 68	Grant, Dominion Lands—Surveyors Association	125 00	
	K— 68	Protection of Timber, etc	1,090,610 12	
	K— 85	Grant to Canadian Forestry Association	4,000 00	
	K— 86	Surveys and investigations of water and power resources, etc	481,122 50	
	K— 90	Professional assistance *re* International and Boundary Waterways questions	3,897 17	
	K— 90	Lake of the Woods Control Board	8,887 04	
	K— 91	World Power Conference	13,831 54	
	K— 91	Allowances for services re International Joint Commission	2,000 00	
	K— 91	Grant to Western Canada Irrigation Association	1,000 00	
	K— 91	Grant to Cypress Water Users' Association	250 00	
	K— 91	Canadian National Parks, etc	997,546 86	
	K—202	Administration of Migratory Birds Act	49,700 61	
	K—104	Maps, plans, reports, etc	136,732 74	
	K—105	Costs of litigation and legal expenses	4,696 04	
	K—105	Ordnance Lands—Salaries and expenses	13,474 94	
	K—105	Compassionate allowance, Mrs. E. S. Forbes	1,050 00	
	K—105	Grant to Alpine Club of Canada	1,000 00	
	K—106	Defalcation re seed grain collections	334 55	
468	K—106	Removal of settlers from drought stricken areas	11,487 12	
				3,403,326 58
		Superannuation—Pensions—		
	K—106	Public Service Retirement Act, 1920		41,287 28

INTERIOR DEPARTMENT-Conc.—MINISTÈRE DE L'INTÉRIEUR-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Miscellaneous—Divers—		
315	K—106	Unforeseen expenses	$ 5,197 20	
363	K—106	Provisional Bonus Allowance	111,541 04	
	K—106	Gratuities, C. S. Act, 1918	2,750 00	
				$ 119,488 24
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		6,372,966 85
		OPEN ACCOUNTS—COMPTES OUVERTS		
	K—108	Alberta School Lands.		
	K—108	Manitoba School Lands.		
	K—108	Saskatchewan School Lands.		
	K—109	Seed Grain advances and relief.		

JUSTICE DEPARTMENT—MINISTÈRE DE LA JUSTICE

		REVENUE—REVENUS		
	L— 3	Casual Revenue	21,019 88	
	L— 3	Fines and Forfeitures	434 60	
	L— 4	Penitentiaries	158,917 14	
		Total Revenue—Total des Revenus		180,371 62
		EXPENDITURE—DÉPENSES		
4,398	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	L— 5	Minister—Under Statute—Ministre—Loi spéciale	10,000 00	
	L— 5	Solicitor General—Under statute—Solliciteur général Loi spéciale	7,000 00	
	L— 5	Deputy Minister—Sous-ministre	9,694 42	
	L— 5	Assistant Deputy Minister—Sous-ministre adjoint	6,927 40	
	L— 5	Staff—Personnel	136,789 85	
	L— 6	Supreme Court of Canada	37,605 00	
	L— 6	Exchequer Court of Canada	20,495 00	
			228,511 67	
4	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	L— 6	Salaries	$ 11,583 29	
	L— 7	Miscellaneous	20,989 47	
			32,572 76	
				261,084 43

JUSTICE DEPARTMENT-Conc.—MINISTÈRE DE LA JUSTICE-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Administration of Justice—Administration de la Justice—		
31, 411	L— 7	Miscellaneous Expenditure	$ 16,019 97	
31	L— 8	Living Allowance of Atlin Judge	1,200 00	
	L— 8	Supreme Court of Canada, salaries of judges	69,281 99	
32	L— 8	" " contingencies and disbursements	24,490 79	
	L— 8	Exchequer Court of Canada, salaries of judges	24,400 00	
	L— 8	" " travel Admiralty judge	429 10	
33	L— 8	" " contingencies and disbursements	8,785 96	
	L— 9	" " Awards	9,315 40	
	L— 9	Yukon Territory, salaries	12,526 90	
34	L— 9	" " miscellaneous	11,782 67	
	L—10	Ontario, salaries of judges	497,209 60	
	L—11	" travel of judges	32,314 56	
	L—11	Quebec, salaries of judges	463,250 00	
	L—11	" travel of judges	24,430 60	
	L—11	Nova Scotia, salaries of judges	94,680 03	
	L—11	" travel of judges	4,977 40	
	L—12	New Brunswick, salaries of judges	95,344 08	
	L—12	" travel of judges	7,547 28	
	L—12	Manitoba, salaries of judges	150,999 83	
	L—12	" travel of judges	6,014 15	
	L—12	British Columbia, salaries of judges	170,854 83	
	L—13	" travel of judges	18,233 08	
	L—13	Prince Edward Island, salaries of judges	42,583 26	
	L—13	" " travel of judges	506 35	
	L—13	Saskatchewan, salaries of judges	199,768 78	
	L—13	" travel of judges	15,387 75	
	L—14	Alberta, salaries of judges	159,416 62	
	L—14	" travel of judges	32,150 89	
411	L—14	Gratuity to widow of late Sheriff Brimston	666 67	
				$ 2,194,568 54
35		Penitentiaries—Pénitenciers—		
	L—14	Kingston	410,455 48	
	L—16	St. Vincent de Paul	358,462 40	
	L—18	Dorchester	192,914 76	
	L—19	Manitoba	207,858 14	
	L—21	British Columbia	157,102 63	
	L—22	Alberta	2,620 50	
	L—22	Saskatchewan	252,677 28	
	L—24	General	198 36	
				1,582,289 55
	L—24	Superannuation—Pensions—		
		Public Service Retirement Act, 1920		5,736 67
		Miscellaneous—Divers—		
313	L—24	Administration of the Bankruptcy Act	1,900 83	
328	L—24	Litigated Matters	37,654 52	
329	L—25	Canadian Law Library	258 56	
330	L—25	Pecuniary Claims Convention	5,350 29	
50, 478	L—25	Revision of the Dominion Statutes	29,329 62	
363	L—25	Provisional Bonus Allowance	108,447 55	
		Judicial Committee of the Privy Council	2,000 00	
		Gratuities	7,166 67	
				192,108 04
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		4,235,787 23

LABOUR DEPARTMENT—MINISTÈRE DU TRAVAIL

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	M— 2	Casual Revenue—Revenu casuel		$ 1,765 37
		EXPENDITURE—DÉPENSES		
22, 397	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	M— 3	Minister—Under statute—Ministre—Loi spéciale	$ 10,000 00	
	M— 3	Deputy Minister—Sous-ministre	6,000 00	
	M— 3	Asst. Deputy Minister—Sous-ministre adjoint	4,500 00	
	M— 3	Staff—Personnel	145,383 79	
			165,883 79	
22	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	M— 4	Salaries	$ 6,886 62	
	M— 5	Miscellaneous	18,109 48	
			24,996 10	
				190,879 89
		Labour—Travail—		
269	M— 5	Conciliation and Labour Act	37,958 66	
270	M— 6	Industrial Disputes Investigation Act	35,000 00	
271	M— 7	Fair Wages and Inspection Officers	5,000 00	
	M— 7	Employment Offices: Co-ordination Act	150,000 00	
272	M— 8	Employment Offices: Administration	23,162 95	
	M— 9	Dominion-Provincial Technical Education Act	830,476 77	
273	M— 9	Administration Technical Education	2,392 97	
274	M— 9	Annuities Administration	24,077 34	
275	M—10	International Labour Conference	13,519 25	
276	M—10	Joint Industrial Councils	4,023 43	
277, 379	M—10	Combines Investigation Act	40,454 15	
				1,166,065 52
		Superannuation—Pensions—		
	M—11	Public Service Retirement Act, 1920		300 00
		Miscellaneous—Divers—		
363	M—11	Provisional Bonus Allowance	5,623 81	
472	M—11	Compassionate allowance to widow of H. G. Andrews	1,080 00	
	M—11	Gratuity to widow of H. G. Andrews	270 00	
				6,973 81
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		1,364,219 22

LEGISLATION—LÉGISLATION

		REVENUE—REVENUS		
		Casual Revenue—Revenu casuel—		
	N— 3	The Senate	25,077 46	
	N— 3	House of Commons	9,110 94	
				34,188 40

LEGISLATION-Conc.—LÉGISLATION-Fin

No. Vote	Detail, Page	Service			Amount — Montant
		EXPENDITURE—DÉPENSES			
		The Senate—Sénat—			
	N— 4	Salary of Speaker (under statute)		$ 6,000 00	
36	.....	Salaries and Contingencies—Traitements et dépenses contingentes—			
	N— 4	Salary of Clerk of the Senate	$ 6,000 00		
	N— 4	Salaries of Staff	69,146 64		
			75,146 64		
	N— 7	Contingencies	86,733 36		
				161,880 00	
	N— 9	Indemnity and Transportation Expenses (under statute)		401,007 30	
412	N—10	Full Sessional Indemnity to Senators for days lost through illness		3,075 00	
					$ 571,962 30
		House of Commons—Chambre des Communes—			
37, 413	.....	Salaries—Traitements—			
	N— 4	Speaker (under statute)	6,000 00		
	N— 4	Deputy Speaker (under statute)	4,000 00		
	N— 4	Clerk of the House of Commons	6,000 00		
	N— 4	Staff	208,240 05		
				224,240 05	
37	N—10	Expenses of Committees, Clerical Assistance, etc.		92,018 69	
37	N—11	Contingencies		40,127 09	
37	N—11	Publishing Debates		61,989 99	
37, 413	N—11	Estimates of the Sergeant-at-Arms		181,530 53	
39	N—12	Printing, Printing Paper and Binding		99,941 23	
39	N—12	Printing, Binding and Distributing the Annual Statutes		8,102 75	
	N—13	Indemnity to Members and Transportation, including additional indemnity to Leader of Opposition (under statute)		1,030,970 70	
413	N—15	Full Sessional Indemnity to Members for days lost through illness, official public business, etc		19,045 00	
	N—15	Elections (under statute)		43,000 14	
					1,800,966 17
		Library of Parliament—Bibliothèque du Parlement—			
38, 414	.....	Salaries—Traitements—			
	N— 6	General Librarian—Bibliothécaire général	6,000 00		
	N— 6	Parliamentary Librarian—Bibliothécaire parlementaire	6,000 00		
	N— 6	Staff—Personnel	26,700 64		
				38,700 64	
38	N—17	Books for General Library, including Binding		16,831 60	
38	N—17	Books for Library of American History		491 88	
38	N—17	Contingencies		10,296 39	
38	N—17	Cost of Printing Reports		524 26	
					66,844 77
		Superannuation—Pensions—			
	N—17	Public Service Retirement Act, 1920			10,786 60
		Miscellaneous—Divers—			
	N— 7	Salary of Chief Electoral Officer (under statute)		$ 12,000 00	
327	N— 7	Salaries and Contingencies of the Office of the Chief Electoral Officer		9,648 41	
360	N—17	Salary of Private Secretary to Speaker of the Senate		600 00	
363	N—17	Provisional Bonus Allowance		20,259 44	
	N—17	Gratuities, C.S. Act, 1918, etc		250 00	
					42,757 85
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			2,493,317 69

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

MARINE AND FISHERIES DEPARTMENT—MINISTÈRE DE LA MARINE ET DES PÊCHERIES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
		Marine:—			
	O— 4	Casual Revenue	$ 190,842 35		
	O— 4	Dominion Steamers	1,696 86		
	O— 4	Fines and Forfeitures	282 00		
	O— 4	Steamboat Inspection	122,916 85		
	O— 5	Wharves and Piers	101,130 09		
				$ 416,868 15	
		Fisheries—Pêcheries:—			
	O— 5	Casual Revenue	3,351 25		
	O— 5	Fines and Forfeitures	7,964 94		
	O— 5	Fish Culture (Casual Revenue)	1,886 62		
	O— 5	Fisheries Licenses	136,540 32		
	O— 7	Modus Vivendi (Casual Revenue)	233 00		
	O— 7	Pelagic Sealing (Casual Revenue)	28,304 83		
				178,280 96	
		Total Revenue—Total des Revenus			$ 595,149 11
		EXPENDITURE—DÉPENSES			
		CHARGEABLE TO INCOME—IMPUTABLES SUR LE REVENU—			
15, 401	.....	Civil Government Salaries—Traitements du Gouvernement civil—			
	O— 8	Minister—Ministre		10,000 00	
	O— 8	Deputy Minister—Sous-ministre		8,000 00	
	O— 8	Asst. Deputy Minister—Sous-ministre adjoint		4,800 00	
	O— 8	Staff—Personnel		463,101 16	
				485,901 16	
15	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
	O—12	Salaries	6,291 55		
	O—13	Miscellaneous	52,660 39		
				58,951 94	
					544,853 10
		Ocean and River Service:—Service sur mers et sur rivières—			
220	O—13	Dominion Steamers and Icebreakers		1,390,855 65	
221	O—25	Examination of Masters and Mates		19,994 59	
222	O—25	Investigation into Wrecks		5,189 86	
223	O—26	Navigation Schools		5,816 86	
224	O—26	Temporary Relief of Distressed Seamen		663 20	
225	O—26	Registration of Shipping		1,865 62	
226	O—26	Removal of Obstructions in Navigable Waters		2,965 83	
227	O—27	Inspection of Live Stock Shipments		3,201 32	
228	O—27	Subsidies for Wrecking Plants		35,000 00	
229	O—27	Unforeseen Expenses		3,016 93	
230	O—27	Life Saving Service including Rewards for Saving Life		79,692 38	
231	O—29	Hydrographic Surveys		262,170 89	
232	O—31	Radiotelegraph Service		412,174 79	
233	O—33	Tidal and Current Survey		30,026 12	
					2,252,634 04
		Lighthouse and Coast Service—Phares et service côtier:—			
236	O—33	Agencies, Rents and Contingencies		205,584 47	
237	O—38	Salaries and Allowances to Lightkeepers		619,226 60	
238	O—46	Compassionate Allowance to John Davidson		500 00	
239	O—46	Maintenance and Repairs to Lighthouses		762,609 95	
240, 249					
461	O—54	Construction of Lights and Aids to Navigation		304,795 45	
241	O—58	Marine Signal Service		94,748 04	

MARINE AND FISHERIES DEPARTMENT–Conc.—MINISTÈRE DE LA MARINE ET DES PÊCHERIES–Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Conc.—DÉPENSES–Fin		
		CHARGEABLE TO INCOME–Conc.—IMPUTABLES SUR LE REVENU—Fin.		
		Lighthouse and Coast Service–Con.—Phares et service côtier–Fin.		
242	O—59	Administration of Pilotage	$ 77,952 81	
243	O—61	Maintenance and Repairs to Wharves	7,650 21	
244	O—61	Breaking ice in Thunder Bay and other Points	30,000 00	
245	O—61	To complete contract, Breaking ice in Thunder bay, 1922-23	12,500 00	
246	O—61	Pensions to Sundry pilots	11,737 50	
247	O—61	Allowance to Harbour Master at Amherstburg	600 00	
248	O—62	Patrol of the Northern Waters of Canada	9,695 77	
				$ 2,137,600 80
254	O—62	Scientific Institutions—Meteorological Service		232,094 74
255	O—64	Steamboat Inspection		113,771 52
		Fisheries—Pêcheries—		
256	O—65	Fishery Officers, Patrol and Protection Services	771,068 69	
257	O—76	Building Fishways and Clearing Rivers	7,692 83	
258	O—77	Legal and Incidental	2,000 00	
259	O—77	Conservation and Development of Deep Sea Fisheries	29,829 18	
260	O—78	Fisheries Intelligence Bureau	404 03	
261	O—78	Inspection of Pickled Fish	22,994 50	
262	O—78	Fish Culture	346,997 66	
263	O—85	Investigation into Practical and Economic Problems connected with Fisheries	7,230 03	
264	O—85	Marine Biological Board of Canada	42,000 00	
	O—86	Fishing Bounty (Statutory)	159,826 40	
				1,390,043 32
				6,670,997 52
		Miscellaneous—Divers—		
	O—87	Gratuities paid under Statute	4,640 66	
315	O—87	Unforeseen Expenses	10 00	
363	O—87	Provisional Bonus Allowance	177,932 50	
				182,583 16
	O—87	Public Service Retirement Act, 1920		43,000 01
				225,583 17
		Total expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		6,896,580 69
		CHARGEABLE TO CAPITAL—IMPUTABLES SUR LE CAPITAL:		
		Marine—		
234, 459	O—88	River St. Lawrence Ship Channel		911,208 75
235, 460	O—88	Sorel Shipyard		153,270 96
		Public Works—Travaux publics—		
454	O—91	Quebec Harbour Improvements—(See part V, page 14)		
		Total Expenditure, Capital—Total des Dépenses		1,064,479 71
		Grand Total Expenditure—Total global des Dépenses		7,961,060 40

NOTE: Refunds have been made of previous year's Capital Expenditure on account of Public Works for Shipbuilding Programme, $328,308.92, and for Sorel Shipyard, $2,627.52, totalling $330,936.44. They are detailed on page O—92.

REMARQUE: Des remboursements de dépenses imputées les années précédentes sur le Capital ont été effectués pour le compte des Travaux publics comme suit: Programme de construction maritime, $328,308.92, chantiers de Sorel, $2,627.52; ce qui forme un total de $330,936.44. Les détails de ces remboursements se trouvent à la page O—92.

MINES DEPARTMENT—MINISTÈRE DES MINES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	P— 3	Casual Revenue	$ 37,083 30	
	P— 3	Fines and Forfeitures	40 00	
		Total Revenue—Total des Revenus		$ 37,123 30
		EXPENDITURE—DÉPENSES		
18	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	P— 3	Deputy Minister—Sous-ministre	6,000 00	
	P— 3	Staff—Personnel	495,478 17	
			501,478 17	
18	P—10	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil	4,959 13	
				506,437 30
265	P—10	Explosives Division		7,397 70
266	.....	Mines Branch—Division des Mines—		
	P—10	Investigation of Mineral Resources or Deposits	175,097 30	
	P—12	Publications, Purchase of Books, etc	39,916 46	
	P—12	Transportation Charges on Ore Shipment	8 79	
				215,022 55
267	P—12	Assay Office, Vancouver		22,830 08
268	.....	Geological Survey Branch—Division de la Commission géologique—		
	P—12	Explorations, Surveys and Investigations	182,881 65	
	P—15	Publications of Reports, Maps, etc	48,784 82	
	P—15	Maintenance of Offices and Museum, etc	47,840 23	
	P—16	Museum Equipment	9,994 60	
	P—16	Purchase of Specimens	3,978 90	
				293,480 20
		Superannuation—Pensions—		
	P—16	Public Service Retirement Act, 1920		996 67
		Miscellaneous—Divers—		
343	P—16	Grant to Imperial Institute	12,848 00	
363	P—16	Provisional Bonus Allowance	12,816 52	
473	P—16	Compassionate Allowance to the dependent parents of the late T. B. Lawlor	1,500 00	
483	P—17	Transportation of Canadian Coal to Central Canada	11,051 07	
	P—17	Gratuities under C. S. Act, 1918	1,490 00	
				39,705 59
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		1,085,870 09
		OPEN ACCOUNT—COMPTE OUVERT		
	P—17	Lignite Utilization Board—Commission d'utilisation du lignite.		

NATIONAL DEFENCE DEPARTMENT—MINISTÈRE DE LA DÉFENSE NATIONALE

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	Q— 4	Casual Revenue	$ 154,668 24	
	Q— 4	Fines and Forfeitures	40 00	
	Q— 4	Militia Pensions Revenue	127,094 86	
	Q— 4	Royal Military College	63,974 71	
				$ 345,777 81
	Q— 5	Special Revenue		16,363 60
		Total Revenue—Total des Revenus		362,141 41
		EXPENDITURE—DÉPENSES		
		Civil Government Salaries—Traitements du Gouvernement civil—		
	Q— 5	Minister-Under statute—Ministre-Loi spéciale	10,000 00	
5	Q— 5	Deputy Minister—Sous-ministre	8,000 00	
5	Q— 5	Asst. Deputy Minister—Sous-ministre adjoint	5,100 00	
5	Q— 5	Staff—Personnel	625,672 71	
			648,772 71	
		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
5	Q— 16	Miscellaneous	49,860 00	
				698,632 80
		National Defence—		
		Militia Services—Service de la milice—		
	Q— 16	Aid to Civil Power, statutory	8,622 72	
88	Q— 18	Administration	299,414 97	
89	Q— 52	Cadet Services	367,829 34	
90 424	Q— 90	Contingencies	23,844 29	
91	Q— 90	Engineer Services and Works	499,545 31	
92	Q— 92	General Stores	335,447 58	
93	Q— 94	Manufacturing Establishments	415,819 65	
94 425	Q— 85	Non-permanent Active Militia	1,551,256 63	
95	Q— 47	Permanent Force	4,769,339 43	
96	Q— 98	Royal Military College	364,944 14	
97	Q— 91	Topographic Survey	34,614 01	
98	Q— 99	Transport and Freight	157,688 13	
99	Q— 99	Civil Pensions	1,115 42	
423	Q—101	Compassionate grant to the widow of the late F. A. Forsyth	500 00	
				8,829,981 62
		Naval Services—Service naval—		
100	Q—108	Naval Service	1,399,056 32	
426	Q—108	Grant to Florence Walker	1,025 80	
427	Q—108	Funeral expenses of the late Franklin Walker	50 00	
				1,400,132 12
		Air Services—Service de l'aéronautique—		
428 101	Q—115	Canadian Air Force	1,102,206 04	
102	Q—116	Purchase of Air Craft	275,122 06	
				1,377,328 10
		General Services—Services généraux—		
429	Q—101	Construction of magazine, etc., at or near Halifax	31,979 51	
430	Q—101	Official welcome, etc., Special Service Squadron	23,612 02	
				55,591 53
				11,663,033 37
		Adjustment of War Claims—Règlement des réclamations de guerre—		
393	Q—103	Militia Services	479,159 12	
393	Q—108	Naval Services	3,788 05	
				482,947 17
		Superannuation—Pensions—		
		Public Service Retirement Act (statutory)		17,553 60

DEPARTMENTAL SUMMARIES OF REVENUE AND EXPENDITURE

NATIONAL DEFENCE DEPARTMENT-Conc.—MINISTÈRE DE LA DÉFENSE NATIONALE-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Miscellaneous—Divers—		
348	Q—100	Battlefields Memorials	$ 195,312 59	
341	Q—100	Imperial War Graves Commission	446,895 77	
363	Q—100	Provisional Bonus Allowance	128,922 98	
315	Q—101	Unforeseen expenses	21,569 68	
	Q—101	Gratuities, C.S. Act, 1918, sec. 30	397 67	
				$ 793,098 69
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		13,655,265 63
		OPEN ACCOUNTS—COMPTES OUVERTS		
	Q—117	Regimental Funds.		
	Q—117	Toronto Barracks site.		
	Q—116	Military Estates Fund No. 1.		
	Q—117	Military Estates Fund No. 2.		
	Q—117	Imperial Government (Militia).		
	Q—117	Imperial Government (Naval).		
	Q—117	Imperial Government (Air).		

PATENT AND COPYRIGHT OFFICE—BUREAU DES BREVETS D'INVENTION ET DES DROITS D'AUTEUR

		REVENUE—REVENUS		
	R— 2	Patent Fees	474,614 28	
	R— 3	Trademarks	75,916 70	
	R— 3	Fines and Forfeitures	25 00	
				550,555 98
		EXPENDITURE—DÉPENSES		
21	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	R— 3	Commissioner of Patents and Copyrights—Commissaire des droits d'inventions et des droits d'auteurs.	8,000 00	
	R— 3	Staff—Personnel	136,661 06	
			144,661 06	
21	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	R— 4	Salaries	$ 5,122 07	
	R— 5	Miscellaneous	15,819 38	
			20,941 45	
				165,602 51
	R— 5	Superannuation—Pensions— Public Service Retirement Act, 1920		2,879 98
		Miscellaneous—Divers—		
345	R— 5	Patent Record	30,205 58	
363	R— 5	Provisional Bonus Allowance	7,216 23	
	R— 5	Gratuities to relatives of deceased employees	946 66	
				38,368 47
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		206,850 96

POST OFFICE DEPARTMENT—MINISTÈRE DES POSTES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
	S— 3	Net Postal Revenue		$28,782,535 52	
	S— 3	Casual Revenue		10,687 94	
	S— 3	Fines and Forfeitures		593 40	
		Total Revenue—Total des Revenus			$28,793,816 86
		EXPENDITURE—DÉPENSES—			
19, 406	.....	Civil Government Salaries—Traitements du Gouvernement civil—			
	S— 4	Minister–Under statute—Ministre–Loi spéciale		10,000 00	
	S— 4	Deputy Minister—Sous-ministre		8,000 00	
	S— 4	Staff—Personnel		1,057,732 92	
				1,075,732 92	
19	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
	S— 17	Salaries	$ 52,549 79		
	S— 20	Miscellaneous	90,281 38		
				142,831 17	
					1,218,564 09
		Post Office—Outside Service—Postes—Service extérieur—			
368	S— 20	Mail Service, Mail Bags, Locks and repairs	135,831 74		
368	S— 21	Mail service, by water	582,494 85		
368	S— 23	Mail service, by railways	7,283,056 43		
368	S— 41	Mail Service, by ordinary land conveyance	6,157,262 37		
				14,158,645 39	
368	S— 42	Salaries, Division Superintendent's Office, Montreal	10,531 63		
368	S— 43	Salaries, Postal Districts	3,453,865 23		
368	S— 69	Salaries, City Post Offices	11,071,805 07		
				14,536,201 93	
368	S—170	Miscellaneous, General Contingencies	725,713 63		
368	S—172	Miscellaneous Contingencies, Postal Districts	92,196 33		
368	S—174	Miscellaneous, Contingencies, City Post Offices	201,982 98		
				1,019,892 94	
368	S—181	Yukon Territory		159,062 14	
					29,873,802 40
		Superannuation—Pensions—			
	S—181	Public Service Retirement Act, 1920			62,797 69
		Miscellaneous—Divers—			
363	S—182	Provisional Bonus Allowance		555,391 90	
	S—182	Gratuities to relatives of deceased officials		10,986 67	
					566,378 57
		Total Expenditure Consolidated Fund—Total des dépenses, Fonds consolidé			31,721,542 75
	S—183	Pacific Cable Statement.			
	S—184	Guarantee Fund, R.S., chap. 66, sec. 9, subsection (r).			

PUBLIC PRINTING AND STATIONERY DEPARTMENT—DÉPARTEMENT DES IMPRESSIONS ET DE LA PAPETERIE DE L'ÉTAT

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	T— 3	Canada Gazette	$ 77,423 56	
	T— 3	Casual Revenue	164,477 62	
				$ 241,901 18
		EXPENDITURE—DÉPENSES		
30	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	T— 3	King's Printer—Imprimeur du Roi	8,000 00	
	T— 3	Director and Superintendent of Printing—Directeur et surintendant des impressions	5,100 00	
	T— 4	Staff—Personnel	58,056 38	
			71,156 38	
30	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	T— 8	Miscellaneous	10,493 96	
				81,650 34
		Miscellaneous—Divers—		
305	T— 8	Canada Gazette	27,964 48	
306	T— 9	Printing Bureau, plant, repairs	29,599 20	
307	T— 9	Printing Bureau, plant, new	37,467 80	
308	T— 9	Distribution of Parliamentary Documents, etc.	39,997 73	
309	T—10	Miscellaneous Printing	19,997 35	
363	T—10	Provisional Bonus Allowance	29,565 09	
	T—10	Gratuities paid under statute	522 00	
				185,113 65
		Superannuation—Pensions—		
	T—10	Public Service Retirement Act, 1920		20,333 98
		Total Expenditure, Consolidated Fund—Total des dépenses, Fonds consolidé		287,097 97
		OPEN ACCOUNTS—COMPTES OUVERTS		
		King's Printer's Advance Account—		
	T—10	Printing Branch		
	T—15	Stationery Branch		

PRIVY COUNCIL OFFICE—BUREAU DU CONSEIL PRIVÉ

No. Vote	Detail, Page	Service			Amount — Montant
		EXPENDITURE—DÉPENSES			
3	U— 3	Civil Government Salaries—Traitements du Gouvernement civil—			
		President paid under External Affairs—Président, payé sous la rubrique des Affaires extérieures.			
		Clerk of the Privy Council—Greffier du Conseil privé		$ 6,000 00	
		Assistant Clerk of the Privy Council—Greffier adjoint du Conseil privé		4,500 00	
		Permanent Staff—Personnel permanent		31,986 18	
				42,486 18	
3	U—4	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
		Printing and stationery	$ 2,413 19		
		Sundries	3,164 52		
				5,577 71	
					$ 48,063 89
		Miscellaneous—Divers—			
315	U—4	Unforseen Expenses		1,711 67	
363	U—3	Provisional Bonus Allowance		2,146 62	
					3,858 29
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			51,922 18

PUBLIC WORKS DEPARTMENT—MINISTÈRE DES TRAVAUX PUBLICS

		REVENUE—REVENUS			
	V—14	Casual Revenue		210,321 27	
	V—16	Ferry licenses		1,860 00	
	V—17	Graving docks, slides and booms		97,831 30	
	V—17	Telegraphs		282,896 43	
		Total Revenue—Total des Revenus			592,909 00
		EXPENDITURE—DÉPENSES			
		CHARGEABLE TO INCOME—IMPUTABLES SUR LE REVENU:			
		Civil Government Salaries—Traitements du Gouvernement civil—			
17	V—18	Minister–Under Statute—Ministre–Loi spéciale		10,000 00	
17	V—18	Deputy Minister—Sous-ministre		8,000 00	
17	V—18	Asst. Deputy Minister—Sous-ministre adjoint		4,800 00	
17	V—18	Staff—Personnel		574,645 65	
				597,445 65	
		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
17	V—23	Salaries	7,811 18		
17	V—24	Miscellaneous	57,132 85		
				64,944 03	
					662,389 68

PUBLIC WORKS DEPARTMENT–Con.—MINISTÈRE DES TRAVAUX PUBLICS–Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Con.—DÉPENSES–Suite		
		CHARGEABLE TO INCOME–Con.—IMPUTABLES SUR LE REVENU–Suite:		
		Public Buildings, Nova Scotia—Edifices publics, Nouvelle-Ecosse—		
141, 433	V—24	Amherst Public Building, improvements to heating.	$ 990 00	
		Glace Bay Public Building, paving sidewalk	944 00	
		Guysborough Public Building, electric lighting	1,572 75	
		Halifax, Bellevue Building, local improvement taxes	1,660 77	
		Halifax, Bellevue Building, improvements to heating	4,579 49	
		Halifax, Immigration Building, payment to Railways and Canals for accommodation	25,000 00	
		Halifax, Quarantine Station, repairs and improvements	11,692 13	
		Halifax, Rockhead Hospital, improvements	12,924 46	
		Lunenburg, Public Building, repairs, etc	5,197 18	
		North Sydney, Quarantine Station, alterations and repairs	232 43	
		Sydney, Public Building, addition	19,993 27	
		Truro, Public Buildings, electric wiring	1,218 93	
				$ 86,005 41
		Public Buildings, Prince Edward Island—Edifices publics, Ile du Prince-Edouard—		
144	V—25	Montague, Public Building, alterations and improvements		6,000 00
142, 434	V—25	Public Buildings, New Brunswick—Edifices publics, Nouveau-Brunswick—		
		Dalhousie Public Building, repairs	2,068 40	
		Edmundston, Customs and Immigration Buildings at International bridge	3,864 84	
		Edmundston, Public Building	3,246 01	
		Hampton Public Building, electric wiring	828 15	
		Sackville, Public Building	22,196 94	
		St. John, Custom House, repairs and improvements	6,129 99	
		St. John, Post Office building, repairs	2,595 00	
		St. John, Quarantine Station (Partridge Island), construction of two dwellings	9,783 73	
		St. John, Quarantine Station, repairs and improvements	7,493 59	
		St. John, Quarantine Station, water supply	1,709 56	
		Shediac, Public Building	9,457 14	
		Tracadie Lazaretto, repairs and improvements	5,849 10	
				75,222 45
143	V—26	Public Buildings, Maritime Provinces, generally—Edifices publics, Provinces maritimes, en général—		
		Dominion Public Buildings, repairs and improvements—Edifices publics de l'Etat, réparations et améliorations		36,048 85
145, 435	V—26	Public Buildings, Quebec—Edifices publics, Québec—		
		Dominion Public Buildings, improvements, repairs, etc	79,988 93	
		Father Point, Construction of residences due to reorganization of quarantine service on the St. Lawrence	999 84	
		Grosse Isle, Quarantine station, repairs	4,986 72	
		Hull, Public building, government share of cost of local improvements	2,204 40	
		Loretteville, Public Building	129 23	
		Montreal, New Examining Warehouse, improvements and alterations	14,922 63	
		Montreal, Old Custom House, remodelling heating system	11,063 96	
		Montreal, Ordnance Stores Building	26,759 50	
		Montreal, Postal Station H, repairs to heating system	1,550 04	

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO INCOME-Con.—IMPUTABLES SUR LE REVENU-Suite:		
		Public Buildings, Quebec-*Conc.*—Edifices publics, Québec-*Fin.*		
		Montreal, Postal Station in St. Ann's Division	$ 14,167 96	
		Montreal, Postal Station in St. Denis Division	15,003 65	
		Montreal, towards purchase of Lavut building for postal station G	14,560 00	
		Quebec Immigration Building, repairs, etc	30,983 91	
		Quebec, Savard Park, Hospital, repairs and alterations	44,511 98	
				$ 261,832 75
146, 436	V—27	Public Buildings, Ontario—Edifices publics, Ontario—		
		Alexandria Public Building	26,542 02	
		Arnprior Public Building, improvements and repairs	4,101 31	
		Aurora Armoury, repairs and alterations	1,962 00	
		Deseronto Public Building, improvements to heating	1,473 74	
		Dominion Public Buildings, improvements, repairs, etc	97,877 54	
		Dundas Armoury, local improvement taxes	2,160 30	
		Gananoque Custom House, electric wiring	780 00	
		Kingston Custom House, alterations to heating	1,815 52	
		Kingston, Government share of local improvements opposite Military property	1,389 21	
		Kingston, R. M. College, completion of dormitory building	99,999 67	
		Ottawa, Departmental Buildings, fittings, etc	56,877 85	
		Ottawa, Experimental Farm, Government share of taxes for local improvements on Carling Ave	14,938 69	
		Ottawa, Experimental Farm, Government share of cost of paving Carling Avenue	18,452 64	
		Ottawa, Laboratory at Booth St. Experimental Station for Dept. of Mines	19,261 77	
		Ottawa, paving Connaught Place	5,083 22	
		Ottawa, Printing Bureau, paving, etc	3,535 68	
		Ottawa, Rideau Hall, alterations and improvements	13,900 20	
		Ottawa, towards purchase of Daly Building	142,000 00	
		Ottawa, towards purchase of building for Government Workshop	15,586 69	
		Ottawa, West Block, paving, etc	8,618 48	
		Pigeon River Bridge, Immigration Office	3,533 63	
		Port Colborne Public Building	6 07	
		Toronto Asst. Rec. Gen. Office, steel compartments	3,375 00	
		Toronto Building for Seed Branch	27,849 48	
		Toronto, Customs Exam'g Warehouse, improvements to heating	3,532 25	
		Toronto, Postal Station K, alterations due to widening north Yonge street	11,195 68	
				585,848 64
147, 437	V—29	Public Buildings, Manitoba—Edifices publics, Manitoba—		
		Dominion Public Buildings, improvements, repairs, etc	19,016 84	
		Winnipeg, Asst. Rec. Gen. Office, steel compartments	3,250 00	
		Winnipeg Custom House, alterations and improvements	8,101 20	
		Winnipeg Immigration Building No. 2, alterations and repairs	7,172 89	
		Winnipeg, MacGregor St. Drill Hall, Government share of cost of local improvements	5,615 23	
				43,156 16
148	V—29	Public Buildings, Saskatchewan—Edifices publics, Saskatchewan—		
		Dominion Public Buildings, improvements, repairs, etc	16,477 33	
		Maple Creek, Public Building, improvements to heating	2,100 81	
				18,578 14

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO INCOME-Con.—IMPUTABLES SUR LE REVENU-Suite:		
149	V—29	Public Buildings, Alberta—Edifices publics, Alberta—		
		Calgary, Customs Examining Warehouse, alterations to heating	$ 4,923 40	
		Dominion Public Buildings, improvements, repairs, etc.	16,122 00	
				$ 21,045 40
150, 438	V—29	Public Buildings, British Columbia—Edifices publics, Colombie-Britannique—		
		Courtenay, Public building	7,338 01	
		Dominion Public Buildings, improvements, repairs, etc.	25,668 98	
		Kamloops, Public building	73,690 35	
		Pacific Highway, Addition to Customs building	11,460 22	
		Revelstoke, Public building	162 13	
		Victoria, Armoury, local improvement taxes	3,753 74	
		Victoria, Astrophysical Observatory, office building	13,953 19	
		Williams Head, Quarantine station, repairs and improvements	7,999 71	
				144,026 33
151, 439		Public Buildings, Generally—Edifices publics, en général—		
	V—30	Dominion Public Buildings, Generally—Edifice publics de l'Etat, réparations et améliorations	29,869 59	
	V—31	Experimental Farms, New buildings, replacements, repairs, improvements, etc.	222,858 28	
	V—34	Flags for Dominion Public Buildings	4,272 70	
	V—35	Installation of fuel saving devices for public buildings	11,985 50	
	V—35	Military Buildings, repairs, fittings, alterations and additions	34,865 15	
	V—36	Military Hospitals, repairs and improvements	24,960 52	
				328,811 74
152	.....	Rents, Repairs, Furniture, etc., Ottawa Public Buildings and Grounds—Edifices publics et terrains. Ottawa, Loyers, réparations, ameublement, etc.—		
	V—36	Dominion Observatory and Geodetic Survey Building, repairs, improvements, etc.	3,451 17	
	V—36	Water	45,000 00	
	V—37	Elevator Attendants	72,000 00	
	V—38	Lighting, including roads and bridges	70,292 35	
	V—38	Heating, including salaries of engineers, firemen and watchmen	379,995 31	
	V—39	Departments Generally, char service, including $100 to E. Snowden for firing noon gun	360,096 20	
	V—40	Repairs, improvements, additions and maintenance	612,620 58	
	V—43	Rideau Hall (including grounds), improvements, furniture, maintenance, etc.	60,000 00	
	V—43	Rideau Hall, Allowance for fuel and light	19,000 00	
	V—44	Telephone Service	93,000 00	
				1,715,455 61
152, 440	.....	Rents, repairs, furniture, heating, etc., Dominion Public Buildings—Loyers, réparations, ameublement, chauffage, etc., édifices publics de l'Etat—		
	V—45	Dominion Immigration Buildings, repairs, furniture, etc.	11,423 44	
	V—46	Dominion Quarantine Stations, maintenance	1,140 71	
	V—90	Fittings, general supplies and furniture	99,374 66	
	V—90	Heating	377,914 81	
	V—90	Lighting	198,347 24	
	V—46	Power for elevators, stamp-cancelling machines, etc.	71,688 57	
	V—47	Rents	1,410,519 57	
	V—90	Salaries of caretakers, engineers, firemen, etc.	789,242 20	
	V—90	Supplies for caretakers, etc.	39,603 48	
	V—90	Water	80,423 99	
	V—91	Yukon Public Buildings, rents, repairs, fuel, light, water service and caretakers' salaries	26,546 84	

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO INCOME-Con.—IMPUTABLES SUR LE REVENU-Suite		
		Rents, repairs, furniture, heating, etc.-*Conc.*—Loyers, réparations, ameublement, chauffage, etc.-*Fin*		
	V—91	Victoria, B.C., Astrophysical Observatory (Little Saanich Mountain), maintenance, repairs and roadway	$ 7,000 00	
				$ 3,113,225 51
	V—91	Exchequer Court Awards—Jugements adjudicatifs de la Cour de l'Echiquier—		
		Dalton Sanitorium	142 30	
		Halifax Post Office	167 18	
		North Sydney Air Station	3,711 37	
		Williams Head Quarantine Station	417 30	
				4,438 15
153, 441	V—92	Harbours and Rivers, Nova Scotia—Ports et rivières, Nouvelle-Ecosse—		
		Apple River, breakwater repairs	1,978 36	
		Anderson's Cove, pier and improvements	11,988 52	
		Babin's Cove, wharf extension	1,699 68	
		Barrington Cove, Sydney Mines, wharf repairs	6,003 31	
		Bayfield, breakwater repairs	5,892 67	
		Bay St. Lawrence, breakwater repairs	1,990 29	
		Broad Cove Marsh, replacement breakwater wharf	7,933 15	
		Cariboo Island, breakwater reconstruction	4,013 57	
		Carr's Brook, breakwater repairs	1,274 23	
		Chapel Cove, West L'Ardoise, breakwater extension	9,038 99	
		Chester, to purchase, rebuild and extend wharf	4,774 20	
		Chimney Corner, wharf reconstruction	7,999 75	
		Cow Bay, breakwater repairs	5,499 99	
		Culloden, breakwater extension	9,827 89	
		Dartmouth, pier	120,008 84	
		D'Escousse, wharf repairs	1,419 92	
		Digby, repairs and renewals to pier	1,999 08	
		East Bay, wharf repairs	1,600 66	
		Eastern Harbour, improvements	33,472 98	
		East River, repairs to lock	2,283 36	
		Ecum Secum, wharf	6,095 48	
		Fisherman's Harbour, wharf	69 76	
		French Village, rebuilding wharf	3,340 74	
		Friar's Head, harbour improvements	762 51	
		Grand Narrows, wharf extension	2,007 16	
		Half Island Cove, rebuilding breakwater	2,998 95	
		Hantsport, wharf repairs	3,249 71	
		Indian Harbour, wharf repairs	1,325 02	
		Inverness, pier extension	4,909 29	
		Irish Cove, wharf repairs	3,494 88	
		Judique (Baxter's), wharf repairs	1,286 31	
		Kingsport, wharf renewals and repairs	17,673 31	
		Little Bass River, repairs to channel protection work	1,294 91	
		Lunenburg, dredging	81,003 46	
		McKay's Point, wharf repairs	2,699 59	
		Malagash, dredging	503 10	
		Marble Mountain, wharf repairs	3,179 55	
		Margaree, harbour improvements	6,499 73	
		Merigomish, wharf repairs	1,397 56	
		Meteghan, wharf extension	5,825 32	
		Morden, breakwater renewals and repairs	1,499 81	
		Newellton, wharf repairs	1,500 01	
		New Harris, wharf	7,865 42	
		Noel, wharf repairs	3,166 44	
		North Ingonish (McLeod's), reconstruction of breakwater and dredging	5,975 99	
		North Sydney, breakwater extension	9,381 16	
		North West Cove (Tancook), breakwater-wharf extension	8,076 36	

PUBLIC WORKS DEPARTMENT–Con.—MINISTÈRE DES TRAVAUX PUBLICS–Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Con.—DÉPENSES–Suite		
		CHARGEABLE TO INCOME–Con.—IMPUTABLES SUR LE REVENU–Suite		
		Harbours and Rivers, Nova Scotia–*Conc.*—Ports et rivières, Nouvelle-Ecosse–*Fin.*		
		Parrsboro, dredging	$ 4,304 34	
		Parrsboro, wharf repairs	2,011 05	
		Pembroke, breakwater repairs	1,942 33	
		Port Greville, breakwater reconstruction	16,533 92	
		Port Hastings, wharf repairs	2,307 76	
		Port Hood, wharf repairs	5,424 42	
		Port Lorne, breakwater extension	7,997 70	
		Port Medway, to purchase and extend wharf	6,050 25	
		Portuguese Cove, breakwater	3,287 90	
		St. Francis Harbour, breakwater	8,299 50	
		St. Mary's River, dredging	7,602 38	
		Selma, wharf repairs	1,260 18	
		Sheet Harbour West, rebuilding wharf	34 53	
		Shelburne, wharf repairs	1,267 37	
		Ship Harbour, wharf	4,026 35	
		Skinner's Cove, rebuilding breakwater and beach protection	2,330 75	
		South Bar (Sydney), beach protection	2,502 79	
		South East Cove, breakwater repairs	1,698 38	
		South Lake, training pier	1,204 67	
		Spry Bay (Leslie's), wharf reconstruction	2,290 43	
		Swim's Point, wharf repairs	1,903 46	
		Tiverton, breakwater extension	13,470 30	
		Toney River, repairs to channel pier	2,995 52	
		Turner's Island, wharf repairs	2,438 20	
		Upper Port Latour, wharf repairs	1,204 89	
		Walton, breakwater repairs	1,792 95	
		Wedgeport, breakwater extension	9,337 66	
		Western Head, wharf repairs	1,200 00	
		West Head, breakwater improvements	4,907 46	
		Windsor, wharf extension	9,999 65	
		Yarmouth Bar, beach protection, repairs and improvements	1,927 96	
		Yarmouth Bar, breakwater extension	5,966 74	
		Yarmouth Harbour dredging	22,010 57	
		Harbours and rivers, generally, repairs and improvements	55,017 40	$ 644,330 73
154, 442	V—97	Harbours and Rivers, Prince Edward Island—Ports et rivières, Ile du Prince-Edouard—		
		Alberton, wharf repairs	726 31	
		Bay Fortune, breakwater repairs	1,509 45	
		Beach Point, wharf	8,633 28	
		Belfast, wharf repairs	1,976 92	
		Belle River, breakwater extension	7,342 96	
		Cape Traverse, wharf repairs	1,422 34	
		Georgetown, reconstruction of C.N.R. wharf	14,081 89	
		Kier's Shore, wharf repairs	5,567 41	
		Mount Stewart, wharf repairs	3,713 63	
		Naufrage Harbour, repairs to breakwater	2,386 28	
		North Cardigan, to repair and extend ferry dock	2,499 55	
		North Rustico, wharf	3,169 48	
		Rustico Harbour, breakwater and beach protection, repairs and improvements	4,072 00	
		St. Peter's Bay, breakwater and beach protection, repairs and reconstruction	3,038 65	
		Summerside, repairs to railway wharf	7,504 68	
		Tignish Harbour, repairs to breakwater	6,036 94	
		Victoria Harbour, wharf reconstruction and repairs	1,148 83	
		Harbours and rivers, generally, repairs and improvements	3,253 75	78,084 35

PUBLIC WORKS DEPARTMENT–Con.—MINISTÈRE DES TRAVAUX PUBLICS–Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Con.—DÉPENSES–Suite		
		CHARGEABLE TO INCOME–Con.—IMPUTABLES SUR LE REVENU–Suite:		
155, 443	V—98	Harbours and Rivers, New Brunswick—Ports et rivières, Nouveau-Brunswick—		
		Anderson's Hollow, breakwater—wharf repairs	$ 954 20	
		Bay du Vin, wharf repairs	1,726 91	
		Bayside, wharf repairs	1,331 58	
		Beaver Harbour, wharf repairs	2,671 48	
		Black's Harbour, reconstruction of wharf approach	1,096 27	
		Cape Bald, breakwater repairs	2,542 91	
		Caraquet, rebuilding wharf	27,494 23	
		Cocagne Cape, wharf	12,979 43	
		Cole's Point, wharf repairs	870 51	
		Dipper Harbour, breakwater repairs	3,996 07	
		Gagetown, wharf repairs	976 62	
		Great Salmon River, breakwater extension and repairs	972 81	
		Leonardville, floating slip	909 85	
		Miscou Harbour, wharf reconstruction	5,562 23	
		Point de Chene, repairs to breakwaters	1,197 66	
		Port Elgin, dredging in Gaspereau River	106 90	
		Richibucto Cape, breakwater repairs	1,724 15	
		Robichaud's (Savoy's) Landing, wharf	10,485 34	
		St. Nicholas River, wharf repairs	1,278 63	
		St. Stephen, wharf repairs	3,841 46	
		Seal Cove, repairs to breakwaters	1,261 00	
		Shediac Island, wharf repairs	1,008 75	
		Shippigan Gully, repairs to breakwaters	1,000 00	
		Stonehaven, rebuilding protection block	1,003 58	
		Harbours and rivers, generally, repairs and improvements	34,049 72	
				$ 121,042 29
156, 444	V—100	Harbours and Rivers, Quebec—Ports et rivières, Québec—		
		Amos, wharf	312 66	
		Anse à Beaufils, repairs to jetties	2,255 48	
		Anse à Barbe, breakwaters	1,565 41	
		Anse au Griffon, wharf extension	2,236 80	
		Anse St. Jean, wharf repairs	3,266 22	
		Bagotville (St. Alphonse), wharf repairs and improvements	1,850 00	
		Baie des Rochers, wharf improvements	2,293 83	
		Baie St. Paul, wharf	11,041 85	
		Berthier (en bas), wharf repairs	1,244 85	
		Boischatel, wharf repairs	10,738 47	
		Bonaventure, harbour improvements	2,014 76	
		Cacouna, wharf repairs	1,884 54	
		Cannes des Roches, breakwater extension	4,421 11	
		Cap à l'Aigle, wharf improvement	2,039 93	
		Cap St. Ignace, wharf repairs	2,299 39	
		Cap Santé, wharf repairs	2,132 17	
		Carleton, wharf repairs	993 16	
		Caughnawaga, wharf improvements	2,500 00	
		Chicoutimi Basin, wharf repairs	4,686 92	
		Coteau Landing, improvements to wharf approach	1,739 17	
		Cross Point, wharf extension	2,837 46	
		Desjardins, wharf repairs	1,473 69	
		Fabre, wharf repairs	1,328 69	
		Fassett, wharf repairs	3,485 56	
		Father Point, wharf repairs and improvements	8,135 31	
		Fauvel, repairs to breakwater wharf	999 87	
		Fort William, wharf repairs	991 27	
		Fox River, wharf repairs	364 50	
		Gaspé Basin (Sandy Beach), wharf repairs	2,247 89	
		Gatineau River, bank protection	2,699 57	
		Grand Entree (M.I.), breakwater extension	1,382 06	

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service	Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite	
		CHARGEABLE TO INCOME-Con.—IMPUTABLES SUR LE REVENU-Suite:	
		Harbours and Rivers, Quebec-*Con.*—Ports et rivières, Québec-*Suite*	
		Grand Entree (M.I.), wharf repairs, improvements and extensions	$ 3,579 73
		Grandes Piles, freight shed	2,287 73
		Grande Rivière, wharf repairs and improvements	1,753 77
		Grindstone (M.I.), waiting room and wharf improvements	3,322 42
		Grondines, wharf	7,140 32
		Grosse Roche, wharf repairs	1,249 70
		Ile aux Coudres, wharf repairs	1,628 00
		Isle Verte, wharf reconstruction	10,199 98
		Kamouraska, repairs to wharf	1,210 48
		Knowlton Landing, wharf repairs	1,210 45
		Lachine, reconstruction of G.T.R. wharf	23,615 58
		Lamothe, wharf	3,354 70
		Lanoraie, wharf reconstruction	1,384 43
		La Reine, wharf	3,613 72
		La Sarre, wharf	2,014 09
		Lavaltrie, reconstruction of wharf approach	5,339 14
		Les Eboulements, wharf repairs	1,793 08
		Les Escoumains, wharf repairs	3,654 72
		Levesque, wharf	3,039 19
		L'Islet, wharf repairs	12,591 62
		Lotbiniere, wharf reconstruction	14,955 54
		Maria, wharf repairs	4,098 17
		Marsouins, pier	2,507 80
		Matane, harbour improvements	59,779 83
		Miguasha, wharf extension and slip	152 24
		Montmagny, repairs to wharves	795 43
		New Carlisle, wharf repairs	910 11
		North Hatley, wharf reconstruction	2,487 60
		Notre Dame du Lac, wharf repairs	1,019 08
		Paspebiac East (Portage), wharf repairs	3,194 28
		Pentecost River, dredging	16,874 69
		Petite Riviere Romaine, wharf	18,000 00
		Pierreville, repairs to wharf and roadway	3,254 19
		Piopolis, wharf repairs	865 60
		Pointe à Elie (M.I.), waiting room and wharf improvements	3,185 19
		Pointe au Pic (Murray Bay), wharf repairs	7,300 00
		Port au Persil, wharf	8,532 65
		Quyon, wharf repairs	941 16
		Repentigny, wharf improvements	6,997 33
		Rigaud, wharf reconstruction, roadway and jetty	6,468 43
		Rimouski, wharf reconstruction	18,713 76
		Rimouski River, breakwater-wharf reconstruction	8,486 10
		Rivière aux Vases, wharf repairs	2,298 46
		Rivière Blanche, wharf repairs	1,599 98
		Rivière des Vases, wharf repairs and improvements	1,189 49
		Rivière du Lievre, lock and dam, reconstruction, repairs and renewals	9,390 16
		Rivière du Loup (en bas), wharf repairs	1,231 80
		Rivière Noire, breakwater	4,025 36
		Roberval, breakwater repairs	4,094 52
		Roberval, wharf improvements	6,492 12
		Sabrevois, wharf repairs	2,880 68
		Ste. Anne de Beaupre, wharf reconstruction	11,721 71
		Ste. Anne de Chicoutimi, wharf repairs	9,152 71
		Ste. Anne des Monts, wharf repairs	3,344 98
		Ste. Anne de la Pocatière, wharf repairs	1,481 56
		St. Antoine de Tilly, dredging	3,600 04
		St. Antoine de Tilly, wharf repairs	5,520 90
		St. Barthelemi (Grand Nord), wharf and freight shed	1,499 37

PUBLIC WORKS DEPARTMENT—Con.—MINISTÈRE DES TRAVAUX PUBLICS—Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—Con.—DÉPENSES—Suite		
		CHARGEABLE TO INCOME—Con.—IMPUTABLES SUR LE REVENU—Suite:		
		Harbours and Rivers, Quebec—*Conc.*—Ports et rivières, Québec—*Fin*		
		St. Charles de Caplan, wharf reconstruction	$ 4,952 30	
		St. Croix, wharf repairs	5,943 37	
		Ste. Emilie, dredging	13,761 78	
		Ste. Emilie, wharf repairs	4,427 33	
		St. François Sud, wharf repairs	2,104 08	
		St. Georges de Malbaie, breakwater pier	1,008 12	
		St. Gregoire de Montmorency, repairs to revetment wall	9,995 96	
		St. Jean Port Joli, wharf repairs	11,847 11	
		St. Laurent d'Orleans, wharf repairs	3,000 90	
		St. Marc, wharf and right of way	6,494 22	
		St. Michel de Ballechasse, wharf repairs	1,447 20	
		St. Omer, wharf repairs	2,212 33	
		Ste. Petronille (Ile d'Orleans), wharf	14,463 94	
		St. Pierre les Becquets, wharf reconstruction	13,636 55	
		St. Roch de Richelieu, wharf	7,999 51	
		St. Simeon, wharf repairs	5,547 27	
		St. Sulpice, wharf improvements	7,316 85	
		St. Zotique, wharf repairs and new shed	1,374 90	
		Sorel, reconstruction of high level wharf	30,800 00	
		Squatteck, wharf repairs	1,418 92	
		Tadoussac (Anse à l'Eau), wharf repairs	1,382 67	
		Tadoussac (Anse Tadoussac), wharf repairs and improvements	4,588 90	
		Terrebonne, protection wall	2,865 19	
		Trois Pistoles, repairs to pier and dredging	3,527 65	
		Trois Rivières, wharf repairs and reconstruction	8,885 05	
		Valleyfield, dredging	31,993 62	
		Vercheres, wharf extension and freight shed	5,593 44	
		Victoria Bay (Lake Megantic), wharf repairs and shed	1,199 90	
		Ville Marie, wharf repairs	2,216 63	
		Harbours and rivers, generally, repairs and improvements	67,566 08	
				$ 720,060 23
157, 445	V—106	Harbours and Rivers, Ontario—Ports et rivières, Ontario—		
		Belle River, harbour improvements	29,875 25	
		Blind River, dredging	5,953 70	
		Burlington Channel, repairs to north pier and dredging	13,373 14	
		Burlington Channel, reconstruction of south pier	45,526 94	
		Byng Inlet, dredging	10,257 71	
		Chatham, repairs to revetment wall	4,176 72	
		Cobourg, reconstruction of harbour works and dredging	53,387 34	
		Cockburn Island, wharf repairs	4,777 49	
		Collingwood, breakwater reconstruction	14,508 56	
		Collingwood, dredging	23,808 92	
		Connaught, wharf	1,760 14	
		Dyer's Bay, repairs to pier	1,142 05	
		Goderich Harbour, repairs and improvements	66,005 54	
		Haileybury, reconstruction of wharves	10,905 37	
		Honey Harbour, dredging	8,781 69	
		Huntsville, wharf repairs	2,345 36	
		Jackson's Point, to purchase and reconstruct wharf	6,577 20	
		Jeannette's Creek, wharf repairs	1,013 32	
		Keewatin, repairs to wharf	1,301 48	
		Kensington Point, wharf repairs	1,390 77	
		Kincardine, wharf repairs and reconstruction	19,999 41	
		Kingston, R.M.C., shore protection	771 09	
		Kingsville, repairs and renewals to piers	3,774 06	

PUBLIC WORKS DEPARTMENT–Con.—MINISTÈRE DES TRAVAUX PUBLICS–Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Con.—DÉPENSES–Suite		
		CHARGEABLE TO INCOME–Con.—IMPUTABLES SUR LE REVENU–suite:		
		Harbours and Rivers, Ontario–*Conc.*—Ports et rivières, Ontario–*Fin*		
		Leamington, repairs to piers	$ 927 82	
		Lefaivre, wharf reconstruction	3,569 04	
		Lion's Head, repairs to piers	1,747 93	
		Meaford, repairs to piers	2,983 45	
		Mitchell's Bay, dredging	15,179 57	
		New Liskeard, wharf repairs	1,148 67	
		Oshawa, harbour improvements	16,317 95	
		Pelee Island, repairs to piers	1,969 33	
		Pelee Island, wharf extension	5,705 12	
		Pembroke, wharf replacement and dredging	39,581 20	
		Point Edward, dredging	1,841 61	
		Port Bruce, repairs to west pier	1,552 18	
		Port Burwell, reconstruction of piers	31,507 60	
		Port Colborne, repairs to breakwaters	5,593 79	
		Port Hope, harbour improvements	10,550 11	
		Portland, wharf repairs	1,259 64	
		Port Stanley, harbour improvements	26,212 46	
		Port Stanley, repairs to harbour works	4,076 56	
		Rondeau, repairs to piers	2,471 71	
		Southampton, repairs to wharf and breakwaters	5,503 56	
		Thessalon, to complete breakwater extension	11,959 37	
		Thorah Island, harbour improvements	3,522 66	
		Tiffin, dredging	2,977 25	
		Washago, wharf reconstruction	1,762 68	
		Wendover, wharf repairs and improvements	4,978 15	
		Windsor, wharf repairs	1,011 39	
		Harbours and rivers, generally, repairs and improvements	24,059 99	
				$ 561,384 04
158, 446	V—109	Harbours and Rivers, Manitoba—Ports et rivières Manitoba—		
		Dauphin Beach, wharf	659 08	
		Killarney, repairs to regulation works	1,130 62	
		Lac du Bonnet, wharf	3,413 93	
		Portage la Prairie, sewer connection	23,120 73	
		Red River, repairs to channel protection works	4,370 49	
		St. Andrew's Dam, repairing or replacing lock valves	7,511 91	
		Victoria Beach, wharf repairs	3,868 26	
		Wanipigow (Hole River) ,improvements	319 00	
		Harbours and rivers, generally, repairs and improvements	3,988 60	
				48,382 62
159, 447	V—110	Harbours and Rivers, Saskatchewan and Alberta—Ports et rivières, Saskatchewan et Alberta—		
		Blairmore, dredging and cribbing	19,040 21	
		Craven, reconstruction of dam	2,833 38	
		Cumberland House, wharf	939 69	
		Fort Chipewyan, Lake Athabasca, breakwater	6,139 80	
		Fort Resolution, wharf	3,029 28	
		Harbours and rivers, generally, repairs and improvements	3,128 88	
				35,111 24
160, 448	V—111	Harbours and Rivers, British Columbia—Ports et rivières, Colombie-Britannique—		
		Arrow Park, reconstruction of wharf	10,135 62	
		Bamfield East, reconstruction of wharf	7,074 06	
		Bella Coola, to renew and extend wharf	8,877 51	
		Bowen Island, west side, floating wharf	1,886 38	
		Burton, wharf repairs	1,415 07	

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO INCOME-Con.—IMPUTABLES SUR LE REVENU-Suite.		
		Harbours and Rivers, British Columbia-*Conc.*—Ports et rivières, Colombie-Britannique-*Fin*		
		Chemainus, repairs to float	$ 1,236 23	
		Columbia River, below Burton, bank protection	1,714 53	
		Crooked and Parsnip rivers, removal of obstructions	3,560 67	
		Deep Bay, wharf repairs	1,756 48	
		Denman Island, wharf repairs	3,345 68	
		Enterprise Landing, wharf reconstruction	1,378 12	
		Fraser Lake, wharf	2,689 61	
		Fraser River, improvements	63,706 48	
		Fraser River (lower), operation of snag-boat	28,683 87	
		Fraser's Landing, wharf	4,994 25	
		Fulford Harbour, wharf repairs	1,162 24	
		Ginol's, wharf accommodation	1,647 47	
		Granite Bay, repairs to float	1,090 31	
		Hardy Bay, wharf replacement	15,300 29	
		Harrop, reconstruction	2,081 66	
		Hope Bay, wharf repairs	1,195 01	
		Irvine's Landing, float	974 75	
		Naramata, wharf repairs	1,300 00	
		New Massett, wharf repairs	2,313 46	
		New Westminster (Poplar Island), Fisheries patrol station	16,612 26	
		Nicomen Island, protection work	34,455 53	
		Nootka, wharf repairs	3,372 79	
		North Gabriola, wharf	1,307 00	
		Okanagan Lake and River, improvements	7,177 84	
		Pender Harbour (Donley's Landing), enlarging float	1,019 78	
		Port Alberni, wharf repairs	1,548 39	
		Port Hammond, wharf	3,511 36	
		Port Renfrew, wharf reconstruction	9,161 64	
		Port Simpson, wharf repairs	2,837 11	
		Roy, float	1,324 49	
		Royston, wharf repairs	2,687 23	
		Sayward, wharf replacement	3,377 84	
		Shaw's wharf	2,657 32	
		Sidney, breakwater	2,978 70	
		Sidney, repairs to wharves	7,249 75	
		Sointula, wharf repairs, float and shed extension	1,422 09	
		Stewart, wharf improvements	1,200 00	
		Tofino, wharf repairs	5,153 98	
		Vancouver, Stanley Park, foreshore protection	7,999 29	
		Willow Point, wharf repairs	939 87	
		Wilson's Landing, wharf replacement	2,099 05	
		Harbours and rivers, generally, repairs and improvements	55,738 84	
				345,351 90
161	V—114	Harbours and Rivers, Yukon Territory—Ports et rivières—Territoire du Yukon—		
		Stewart and Yukon Rivers, channel improvements		5,000 00
162	V—114	Harbours and Rivers, generally—Ports et rivières, en général		29,884 62
163		Dredging—Dragage—		
	V—115	Maritime Provinces	496,605 59	
	V—118	Ontario and Quebec	561,933 38	
	V—122	Manitoba, Saskatchewan and Alberta	81,994 46	
	V—123	British Columbia	374,851 02	
				1,515,384 45

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO INCOME-Con.—IMPUTABLES SUR LE REVENU-Suite.		
164, 449	V—126	Roads and Bridges—Routes et ponts—		
		Calumet-Bryson Bridge, reconstruction	$ 12,397 35	
		Chapeau Bridge, painting	1,011 37	
		Des Joachims Bridge, repairs	6,364 18	
		Edmonton, repairs to bridge	1,474 54	
		Grand Etang, N.S., bridge	13,248 44	
		International Bridge between St. Leonard, N.B., and Van Buren, Me., repairs and maintenance	7,716 98	
		Ottawa, maintenance and repairs of bridges and approaches	8,886 23	
		Dominion roads and bridges, generally	1,803 16	
				$ 52,902 25
165	V—127	Telegraph and Telephone Lines, Nova Scotia—Lignes télégraphiques et téléphoniques, Novelle-Ecosse—		
		Cape Breton Telegraph and Telephone lines, general repairs and improvements	3,206 63	
166	V—127	Telegraph and Telephone Lines, New Brunswick—Lignes télégraphiques et téléphoniques—Nouveau-Brunswick—		
		Bay of Fundy, Cable from Indian Island to Deer Island	585 00	
167	V—127	Telegraph and Telephone Lines, Quebec—Lignes télégraphiques et téléphoniques, Québec—		
		Entry—Amherst Islands, Cable	7,500 00	
168, 451	V—127	Telegraph and Telephone Lines, Saskatchewan and Alberta—Lignes télégraphiques et téléphoniques—Saskatchewan et Alberta—		
		Athabasca-Fort McMurray line, general repairs, etc.	2,265 83	
		Athabasca-Lac La Biche line, shifting of line, general repairs, etc	499 34	
		Athabasca-Mirror Landing, to repair damage caused by fire	4,526 56	
		Battleford-Isle la Crosse line, general repairs and improvements	7,965 41	
		Edmonton-Hudson's Hope line, general repairs	2,970 33	
		Grouard-High Prairie Telephone line, general repairs and improvements	3,433 71	
		Telegraph Lines Generally, repairs to office buildings.	2,127 46	
				35,080 27
169, 452	V—127	Telegraph and Telephone Lines, British Columbia—Lignes télégraphiques et téléphoniques—Colombie-Britannique—		
		Branch of Canal Flats-Wasa telephone line, to Sheep Creek	180 69	
		Completion of telephone line from Wasa to Fort Steele	2,192 65	
		Construction of telegraph line from Horse Fly to Bullion via Beaver Creek	2,728 79	
		Dawson Creek telephone office and line extension	662 98	
		Extension of telephone line from Invermere to McCarthy's Ranch	1,799 57	
		Mainland lines, telephone circuit along Barriere Road from a point 11 miles from Kamloops to Forsythe's Ranch	1,078 80	
		Mainland lines, general repairs and improvements	17,748 68	
		Telephone line from Williams Lake to Alkali	7,610 46	
		Vancouver Island District, Campbell River, launch.	2,000 00	
		Vancouver Island District, general repairs and improvements	4,951 99	
		Yukon Telegraph System, Stewart-Maple Bay Section, to replace launch	1,300 00	
				42,254 61

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO INCOME-Conc.—IMPUTABLES SUR LE REVENU-Fin.		
170, 450		Miscellaneous Public Works—Divers travaux publics—		
	V—128	Accounts Branch, salaries of agents and clerks, travelling and contingent expenses of Outside Service...	$ 19,349 23	
	V—129	Architectural Branch, salaries of architects, clerks of works, inspectors, draftsmen, clerks and messengers of Outside Service	62,171 97	
	V—130	Engineering Branch, salaries of engineers, inspectors, superintendents, draftsmen, clerks and messengers of Outside Service	453,839 76	
	V—132	For operation and maintenance of inspection boats...	14,378 74	
	V—133	Maintenance and operation of water storage dams on Ottawa river and tributaries, surveys in connection therewith and settlement of land damages	29,000 77	
	V—133	Monument to Sir Wilfrid Laurier	1,635 12	
	V—133	National Gallery of Canada	74,986 99	
	V—134	National monument on Connaught Place	81 28	
	V—135	New hull for snagboat *Samson*	33,112 74	
	V—135	River gauging and metering	15,289 17	
	V—135	Surveys and Inspections	109,774 76	
	V—136	Gratuity to John Mullin, formerly employed as slide-master at High Falls, Ft. Coulonge	525 00	
	V—136	Gratuity to John Sloan, who was seriously injured while at work at Lake Timiskaming Dam, further amount	1,000 00	
				$ 815,145 53
	V—137	Subsidies to dry docks—Subventions aux cales-sèches		540,483 34
				12,691,967 29
		Miscellaneous—Divers.		
	V—151	Gratuities paid under Statute	8,383 91	
	V—152	International Joint Commission	32,698 66	
363	V—153	Provisional Bonus Allowance	285,456 33	
315	V—153	Unforeseen Expenses	390 00	
				326,928 90
	V—153	Public Service Retirement Act, 1920		71,661 99
				398,590 89
		CHARGEABLE TO COLLECTION OF REVENUE—IMPUTABLES SUR LA PERCEPTION DU REVENU:		
366		Graving docks, locks and dams, etc., working expenses, etc.—Bassins de radoub, écluses et barrages, etc., frais d'exploitation—		
	V—137	Graving docks	123,540 91	
	V—138	Harbour and River Works, etc	41,732 45	
	V—139	Collection of Public Works Revenues	3,783 72	
				169,057 08
367		Telegraph and telephone lines—Lignes télégraphiques et téléphoniques—		
	V—139	Prince Edward Island to Mainland	6,946 66	
	V—139	Land and Cable Telegraph Lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels required for cable service	207,971 49	
	V—141	Saskatchewan	47,176 00	
	V—142	Alberta	83,985 68	
	V—144	British Columbia, Mainland	102,481 30	
	V—145	British Columbia, Vancouver Island	130,768 14	
	V—147	Yukon System (Ashcroft-Dawson)	244,092 30	
	V—151	Telegraph and Telephone Service Generally	4,762 15	
				828,183 72
				997,240 80
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		14,087,798 98

PUBLIC WORKS DEPARTMENT-Con.—MINISTÈRE DES TRAVAUX PUBLICS-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Con.—DÉPENSES-Suite		
		CHARGEABLE TO CAPITAL—IMPUTABLES SUR LE CAPITAL:*		
		Public Buildings—Edifices publics—		
139	V—153	Ottawa Parliament Buildings	$374,450 41	
139	V—155	Ottawa, Addition to Dominion Archives Building	261,112 55	
139, 453	V—155	London, England, Canadian Office	1,302,421 88	
				$1,937,984 84
		Harbours and Rivers—Ports et rivières—		
140	V—155	Esquimalt, B.C., Dry dock under construction	1,499,924 64	
140	V—156	Esquimalt, B.C., In full and final settlement of claim of P. Lyall & Sons Const. Co., for expenses incurred in protection of work during shut-down	62,345 57	
140	V—156	Port Arthur and Fort William, Harbour and river improvements	495,232 78	
140	V—157	Quebec Harbour, Champlain dock, to complete	22,672 52	
454		Quebec Harbour Improvements (detailed with Marine and Fisheries Department)	128,610 49	
140	V—157	St. John Harbour improvements	317,944 64	
140, 454	V—158	Toronto Harbour, improvements	489,634 32	
				3,016,364 96
	V—158	Exchequer Court Award, Toronto Harbour, improvements		342,522 06
		Total Expenditure, Capital—Total des Dépenses, Capital		5,296,871 86
		Grand Total Expenditure—Total global des Dépenses		19,384,670 84
		OPEN ACCOUNTS—COMPTES OUVERTS		
	V—158	Columbia River Special Account.		
	V—158	Matane Harbour improvements (no expenditure).		
	V—159	Port Arthur and Fort William harbour improvements.		

*Refunds of previous years' expenditures, viz.: Toronto Harbour Improvements, $95.19, and War Appropriation, Camp Hill, Halifax, $510.12, have been credited to Capital Account.

Des remboursements de dépenses des années précédentes, soit: Port de Toronto, Améliorations, $95.19, et Crédit de Guerre, Camp Hill, Halifax, $510.12, ont été crédités au Capital.

RAILWAYS AND CANALS DEPARTMENT—MINISTÈRE DES CHEMINS DE FER ET CANAUX

		REVENUE—REVENUS		
	W— 9	Canals: Hydraulic and other rents	519,722 99	
	W— 9	Canals: Other receipts and fines	387,927 34	
	W—10	Casual Revenue, general	32,669 72	
	W—11	Casual Revenue, Interest on advances under Railway Subsidies Acts	138,450 76	
	W—11	Fines and forfeitures	311 00	
		Total Revenue—Total des Revenus		1,079,081 81

RAILWAYS AND CANALS DEPARTMENT-Con.—MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—DÉPENSES		
		CHARGEABLE TO INCOME—IMPUTABLES SUR LE REVENU:		
16,399	W—14	Civil Government Salaries—Traitements du Gouvernement civil—		
	W—12	Minister—Under Statute—Ministre—Loi spéciale	$ 10,000 00	
	W—12	Deputy Minister—Sous-ministre	10,000 00	
	W—13	Asst. Deputy Minister—Sous-ministre adjoint	4,800 00	
		Staff—Personnel	181,353 99	
			206,153 99	
16	W—14	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	W—14	Salaries	$ 3,891 60	
	W—14	Miscellaneous	27,542 30	
			31,433 90	
				$ 237,587 89
		Canals—Canaux—		
117	W—14	Carillon and Grenville Canals: Improvements	4,710 61	
118	W—15	Chambly Canal: Improvements	28,734 08	
119	W—15	Lachine Canal: Improvements	54,337 80	
120	W—15	Soulanges Canal: Improvementsà	39,739 75	
123, 432	W—15	Ontario—St. Lawrence Canals: Improvements	43,776 43	
124	W—16	Rideau Canal: Improvements	7,439 26	
125	W—16	St. Peter's Canal: Improvements	45,362 06	
126	W—16	Trent Canal: Improvements	118,003 41	
127, 431	W—17	Welland Canal: Improvements	103,851 75	
134	W—17	Surveys and Inspections	12,835 68	
				458,790 83
		Railways and Canals, Miscellaneous—Chemins de fer et Canaux, Divers—		
131	W—17	Governor General's Cars, Attendance, Repairs and Alterations	9,887 99	
135	W—18	Surveys and Inspections	46,614 33	
136	W—18	To supplement pension allowances payable under the Provident Fund Act, etc	45,832 61	
130	W—21	Canada Highways Commission: Payment of staff, etc	38,374 73	
133	W—21	Printing and Stationery: Outside Service	4,589 70	
	W—27	Workmen's Compensation Act, 1918	266,889 52	
	W—28	Canada Highways Act, 1919	2,925,163 92	
				3,337,352 80
		Railway Commission—Commission des chemins de fer—		
	W—18	Salaries of Commissioners and Secretary—Under Statute	54,387 71	
129	W—20	Maintenance and Operation of Board	212,411 23	
				266,798 94
		Miscellaneous—Divers—		*4,300,530 46*
358	W—21	Lachine Canal: Refund of taxes and interest paid by Andrew Baile, etc	7,155 64	
479	W—22	St. Lawrence Ship Canal: Surveys and Investigations, etc	57,504 24	
363	W—72	Provisional Bonus Allowance	182,845 39	
	W—72	Gratuities—Under Statute	4,059 48	
				251,564 75
	W—72	Public Service Retirement Act, 1920		29,008 46
				280,573 21
		CHARGEABLE TO COLLECTION OF REVENUE—IMPUTABLES SUR LA PERCEPTION DU REVENU:		
365	W—39	Canals: Staff and Repairs		1,996,152 43
		Total Expenditure, Consolidated Fund—Total des Dépenses—Fonds consolidé		6,577,256 10

RAILWAYS AND CANALS DEPARTMENT–Conc.—MINISTÈRE DES CHEMINS DE FER ET CANAUX–Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE–Conc.—DÉPENSES–Fin		
		CHARGEABLE TO CAPITAL—IMPUTABLES SUR LE CAPITAL:		
	W—73	Canadian Government Railways—Exchequer Court Awards		$ 61,441 80
		Canals—Canaux:		
111	W—73	Welland Ship Canal: Construction	$10,097,045 62	
112	W—82	Trent Canal: Construction and Betterments	146,562 46	
113	W—83	Ste. Anne's Lock—Highway Bridge at Isle Perrot	100,000 00	
114	W—22	St. Lawrence Ship Canal: Surveys and Investigations	40,631 56	
115	W—83	Welland Canal: Port Colborne Elevator Extension	426,596 74	
				10,810,836 38
		Miscellaneous—Divers—		
116	W—84	Port Nelson Terminals: Hudson Bay Railway		17,161 28
		Total Expenditure, Capital—Total des Dépenses, Capital		10,889,439 46
		Grand Total, Expenditure—Total global des Dépenses		17,466,695 56
		OPEN ACCOUNTS—COMPTE OUVERTS		
	W—94	Railway Grade Crossing Fund—Under Statute.		
	W—94	Canadian Government Railways—Employees' Provident Fund—Under Statute.		

ROYAL CANADIAN MOUNTED POLICE—ROYALE GENDARMERIE À CHEVAL DU CANADA

		REVENUE—REVENUS		
	X— 3	Pension Fund	4,417 61	
	X— 3	Casual Revenue	2,087 30	
	X— 3	Fines and Forfeitures	5 00	
		Total Revenue—Total des Revenus		6,509 91
		EXPENDITURE—DÉPENSES		
		Civil Government Salaries—Traitements du Gouvernement civil—		
10	X— 4	Financial Comptroller—Contrôleur financier	6,000 00	
10	X— 4	Staff—Personnel	31,136 17	
			37,136 17	
		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
10	X— 4	Salaries	$ 2,260 65	
10	X— 5	Miscellaneous	147 70	
			2,408 35	
				39,544 52
		Royal Canadian Mounted Police—Royale Gendarmerie à cheval du Canada—		
287	X— 6	Pay of Force	1,240,840 58	
287	X—21	Subsistence, forage, fuel, light, clothing, repairs, etc.	743,961 98	
287	X—23	Compensation to members of force for injuries	5,474 31	
				1,990,276 87

ROYAL CANADIAN MOUNTED POLICE-Conc.—ROYALE GENDARMERIE A CHEVAL DU CANADA-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—DÉPENSES		
		Pensions—		
72	X—23	North West Rebellion, 1885	$ 950 68	
74	X—23	Families of members of force who lost their lives while on duty	3,436 79	
75	X—24	J. B. Allan	450 00	
	X—26	Authorized by Statute	112,167 10	
				$ 117,004 57
		Miscellaneous—Divers—		
346	X—27	Grant to Chief Constables' Association of Canada	500 00	
347	X—27	Suppression of White Slave Traffic	1,435 69	
363	X—27	Provisional Bonus Allowance	3,087 13	
466	X—27	Enforcement of Opium and Narcotic Drug Act	11,154 76	
466	X—27	Contribution to Macleod 50th Anniversary of arrival of Royal North West Mounted Police	800 00	
				16,977 58
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		2,163,803 54

SECRETARY OF STATE DEPARTMENT—SECRÉTARIAT D'ETAT

		REVENUE—REVENUS		
	Y— 3	Casual Revenue—Revenu casuel		271,517 32
	Y— 3	Special Revenue		6 56
				271,523 88
		EXPENDITURE—DÉPENSES		
6, 402	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	Y— 3	Minister—under Statute—Ministre—Loi spéciale	10,000 00	
	Y— 3	Under Secretary of State—Sous-secrétaire d'Etat	8,000 00	
	Y— 3	Asst. Under Secretary of State—Sous-secrétaire d'Etat adjoint	4,500 00	
	Y— 3	Staff—Personnel	114,701 48	
			137,201 48	
6	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	Y— 5	Salaries	$ 2,644 84	
	Y— 6	Miscellaneous	17,166 19	
			19,811 03	
				157,012 51
394	Y— 6	Adjustment of War Claims—Règlement des réclamations de guerre		40,864 38
		Superannuation—Pensions—		
	Y— 6	Public Service Retirement Act, 1920		300 00
		Miscellaneous—Divers—		
310	Y— 6	Canada Temperance Act	72 92	
312	Y— 6	Canadian Parliamentary Guide	1,950 00	
314	Y— 7	Expenses under Naturalization Acts, 1914 and 1920	7,987 73	
315	Y— 7	Unforeseen Expenses	3,410 00	

SECRETARY OF STATE DEPARTMENT-Conc.—SECRÉTARIAT D'ÉTAT-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Miscellaneous-*Conc.*—Divers-*Fin*		
353	Y— 7	Armorial Bearings of Canada	$ 3 72	
363	Y— 7	Provisional Bonus Allowances	9,072 27	
	Y— 7	Gratuities, C.S. Act, 1918	230 00	
				$ 22,726 64
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		220,903 53
		OPEN ACCOUNTS—COMPTES OUVERTS		
	Y— 7	Prisoners of War Funds.		
	Y— 7	Prisoners of War Earnings.		

DEPARTMENT OF SOLDIERS' CIVIL RE-ESTABLISHMENT—MINISTÈRE DU RÉTABLISSEMENT DES SOLDATS DANS LA VIE CIVILE

		REVENUE—REVENUS		
	YY— 3	Casual Revenue—Revenu casuel		551,337 90
		EXPENDITURE—DÉPENSES		
27	YY— 3	Civil Government Salaries—Traitements du Gouvernement civil—		33,280 00
		Pensions—		
71	YY—44	Fenian Raid	466 25	
73	YY—44	Militiamen on Active Service and North West Rebellion	35,348 69	
84	YY—45	European War and Active Militia	33,706,885 88	
85	YY—45	Civil Government Flying	144 05	
86	YY—45	Salaries and contingent expenses of the Board of Pension Commissioners	84,651 19	
	YY—45	Militia Pensions Act of 1901	696,274 60	
	YY—45	Board of Pension Commissioners' Salaries	18,999 96	
				34,542,770 62
		Soldiers' Civil Re-Establishment—Rétablissement des soldats dans la vie civile—		
292	YY—45	Capital	9,876 16	
293	YY—46	Care of Patients	2,370,309 12	
294	YY—57	Vocational Expenses	4,644 98	
295	YY—58	Salaries	3,260,307 12	
296	YY—58	Pay and Allowances	1,989,066 34	
297	YY—58	Vocational Loans	5,489 50	
298	YY—58	Interest on War Service Gratuity	20,381 10	
299	YY—59	Unemployment Relief	433,971 13	
300	YY—65	Operating Expenses	295,654 80	
301	YY—68	Employers' Liability Compensation	30,087 70	
302	YY—69	Sheltered Employment and After Care	210,886 66	
303	YY—70	Federal Appeal Board	163,750 96	
304	YY—71	Special Publicity	2,454 85	
				8,796,880 42
		Superannuation—Pensions—		
	YY—71	Public Service Retirement Act		2,720 00
363	YY—71	Provisional Bonus Allowance	177,194 49	
	YY—71	Gratuities	2,835 66	
				180,030 15
				43,555,681 19

SOLDIER SETTLEMENT BOARD—COMMISSION D'ETABLISSEMENT DES SOLDATS

No. Vote	Detail, Page	Service	Amount — Montant
		REVENUE—REVENUS	
	Z—2	Casual Revenue—Revenu casuel	$ 133 40
		EXPENDITURE—DÉPENSES	
291	Z—3	Cost of Administration of Soldier Settlement Act, including salaries.	1,371,828 85
363	Z—3	Provisional Bonus Allowance	41,071 74
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé	1,412,900 59
		OPEN ACCOUNTS—COMPTES OUVERTS	
	Z—24	Soldier Settlement Loan Account.	
	Z—24	Soldiers' Land Settlement Suspense Account.	
	Z—24	Soldiers' Land Settlement Fund.	

TRADE AND COMMERCE DEPARTMENT—MINISTÈRE DU COMMERCE

		REVENUE—REVENUS		
	ZZ—3	Canada Grain Act	$1,446,199 79	
	ZZ—5	Canadian Government Elevators	876,509 80	
	ZZ—5	Electric Light and Gas Inspection	216,413 90	
	ZZ—5	Weights and Measures Inspection	293,764 87	
	ZZ—5	Fines and Forfeitures	283 40	
	ZZ—5	Casual Revenue	152,165 07	
		Total Revenue—Total des Revenus		2,985,336 83
		EXPENDITURE—DÉPENSES		
20, 404	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	ZZ—6	Minister—Ministre	10,000 00	
	ZZ—6	Deputy Minister—Sous-ministre	8,000 00	
	ZZ—6	Assistant Deputy Minister—Sous-ministre adjoint.	4,200 00	
	ZZ—6	Staff—Personnel	405,249 47	
			427,449 47	
20	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	ZZ—11	Salaries	$ 1,810 89	
	ZZ—13	Miscellaneous	15,505 88	
			17,316 77	
				444,766 24
		Trade and Commerce—Commerce—		
369	ZZ—13	Bounties on Crude Petroleum: Administration	2,446 84	
370	ZZ—13	Bounties on Copper Bars or Rods: Administration	180 90	
371	ZZ—13	British and Foreign News Service	32,000 00	
372	ZZ—13	Canada Grain Act: Administration	1,098,288 66	
373	ZZ—18	Canadian Engineering Standards Association, Grant to	10,000 00	

TRADE AND COMMERCE DEPARTMENT-Conc.—MINISTÈRE DU COMMERCE-Fin

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Trade and Commerce-*Conc.*—Commerce-*Fin*		
374	ZZ—18	Canadian Government Motion Picture Bureau	$ 14,112 35	
375	ZZ—19	Commercial Intelligence Service	315,032 45	
376	ZZ—22	Culling Timber, annuity for one Superannuated Culler	200 00	
377	ZZ—22	Dominion Bureau of Statistics	116,950 44	
378	ZZ—23	Electricity and Gas Inspection	163,072 79	
379	ZZ—25	Elevators, Operation and Management of	333,501 17	
380	ZZ—28	Elevators, Government Terminal, Maintenance of and necessary equipment	38,355 73	
381, 487	ZZ—29	Elevator, Government Grain, towards construction of, at Edmonton	1,414,517 89	
382	ZZ—30	Elevator, Government Grain, towards construction of, at Halifax	20,202 46	
383	ZZ—30	The Inland Water Freight Rates Act, Administration	2 00	
384	ZZ—30	Gold and Silver Marking Act	4,618 59	
385	ZZ—30	Honorary Advisory Council of Industrial and Scientific Research	116,213 66	
386	ZZ—33	Inquiry *re* Ocean Freight Rates	9,997 07	
387	ZZ—33	Inspection and Sale Act: Administration	1,071 52	
388	ZZ—34	International Customs Tariff Bureau	651 90	
389	ZZ—34	Printing of Parliamentary and Departmental Publications	87,875 31	
390	ZZ—34	Weights and Measures Inspection	285,041 46	
391	ZZ—37	West India Cable	19,466 66	
392	ZZ—37	Amount required to recoup A. E. Bryan	4,000 00	
485	ZZ—37	Royal Commission to inquire into the Grain Trade	59,983 66	
486	ZZ—38	Towards the construction of a Grain Elevator at Prince Rupert, B.C.	64,976 74	
488	ZZ—39	To recoup certain New Zealanders for losses sustained as a result of the action of the Canadian Trade Commissioner in New Zealand	1,074 08	
489	ZZ—39	Amount required to cover investigation, West Indies' Trade	9,227 14	
	ZZ—39	Crude Petroleum Bounty (Statutory)	57,491 98	
	ZZ—39	Bounty on Copper Bars or Rods (Statutory)	14,551 75	
				$ 4,295,105 20
171—219 and 455—458	ZZ—40	Mail Subsidies and Steamship Subventions, including supervision—Subventions postales et octrois aux paquebots, y compris le service de surveillance		1,055,643 23
		Superannuation—Pensions—		
	ZZ—42	Public Service Retirement Act, 1920		9,096 65
		Miscellaneous—Divers—		
363	ZZ—42	Provisional Bonus Allowance	67,047 99	
	ZZ—42	Gratuities paid under Statute	1,430 00	
				68,477 99
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		5,873,089 31

AUDITOR GENERAL'S REPORT

1924-25

PART "c"

MISCELLANEOUS STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "c"

ÉTATS DIVERS

MISCELLANEOUS STATEMENTS—ÉTATS DIVERS

ARREARS DUE—ARRÉRAGES DUS..... c— 3

INTEREST ACCRUED BUT NOT PAID ON LOANS AND ADVANCES TO RAILWAYS, GOVERNMENT MERCHANT MARINE AND HARBOUR COMMISSIONERS—INTÉRÊTS ACCRUS, MAIS IMPAYÉS, SUR PRÊTS ET AVANCES AUX CHEMINS DE FER, À LA MARINE MARCHANDE DU GOUVERNEMENT ET AUX COMMISSAIRES DE HAVRES c— 5

PRINCIPAL IN ARREARS ON SALES OF INDIAN LANDS-INDIAN TRUST FUNDS—ARRIÉRÉS DE PRINCIPAL SUR VENTES DE TERRES INDIENNES-FONDS FIDUCIAIRE DES SAUVAGES..... c— 5

LOANS, SUBSIDIES, GRANTS, ALLOWANCES AND CONTRIBUTIONS—PRÊTS, SUBVENTIONS, OCTROIS, ALLOCATIONS ET CONTRIBUTIONS..... c— 6

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF SUPERANNUATION AND PENSIONS AND BALANCES TO THE SUPERANNUATION FUNDS—RECETTES ET DÉBOURSÉS EN RAPPORT AVEC LES FONDS DE RETRAITE ET DE PENSIONS ET LES SOLDES AUX FONDS DE PENSIONS..... c— 8

ADVERTISING, PRINTING, AND LITHOGRAPHING—PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE..... c— 9

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—DÉPENSES JURIDIQUES DÉBOURSÉS ET FRAIS TAXÉS..... c—15

EXPERIMENTAL FARMS, REVENUE AND EXPENDITURE—FERMES EXPÉRIMENTALES, REVENUS ET DÉPENSES..... c—26

GRAVING DOCKS, REVENUE AND EXPENDITURE—BASSINS DE RADOUB, REVENUS ET DÉPENSES..... c—27

TELEGRAPHS, REVENUE AND EXPENDITURE—TÉLÉGRAPHES, REVENUS ET DÉPENSES..... c—28

GRAND SUMMARY OF REVENUE AND EXPENDITURE OF THE DOMINION GOVERNMENT IN THE YUKON TERRITORY—TABLEAU SOMMAIRE DES REVENUS ET DES DÉPENSES DU GOUVERNEMENT FÉDÉRAL AU TERRITOIRE DU YUKON..... c—29

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE OF THE YUKON TERRITORIES GOVERNMENT—TABLEAU COMPARATIF DES REVENUS ET DES DÉPENSES DU GOUVERNEMENT TERRITORIAL DU YUKON..... c—30

MISCELLANEOUS STATEMENTS

ARREARS DUE—GENERAL——ARRÉRAGES DUS—EN GÉNÉRAL

Service	1924-25	1923-24	Increase — Augmentation	Decrease — Diminution
Agriculture	$ 10,937 22	$ 7,055 34	$ 3,881 88	
Customs	47,981 74	74,894 29	.....	$ 26,912 55
External Affairs	65 00	65 00	.....	
Finance—				
Montreal Turnpike Trust	76,660 21	90,206 85	.....	13,546 64
Seed Grain, Saskatchewan Government	196,080 07	191,118 53	4,961 54	
	272,740 28	*281,325 38*	.....	
Immigration and Colonization	1,109 83	250 00	859 83	
Indian Affairs	4,383 07	4,180 89	202 18	
Inland Revenue—				
Bill Stamps	1,577 81	1,577 81	.....	
Civil Government Contingencies	16 66	16 66	.....	
Excise	19,483 68	19,483 68	.....	
	21,078 15	*21,078 15*	.....	
Interior—				
Dominion Lands: Principal and Interest—				
Saskatchewan—				
Pre-emptions	5,071,348 29	5,579,375 46	.....	508,027 17
Purchased Homesteads	258,858 44	288,338 38	.....	29,479 94
Pre-emption Sales (Old)	2,685 05	3,965 29	.....	1,280 24
Time Sales	106,090 78	70,309 79	35,780 99	
Alberta—				
Pre-emptions	2,536,767 69	2,999,861 60	.....	463,093 91
Purchased Homesteads	94,523 53	112,168 96	.....	17,645 43
Pre-emption Sales (Old)	426 84	438 48	.....	11 64
Time Sales	94,597 03	57,708 55	36,888 48	
Manitoba—				
Pre-emption Sales (Old)	1,123 46	1,177 29	.....	53 83
Time Sales	34,037 12	18,515 29	15,521 83	
British Columbia—				
Time Sales and Purchased Homesteads	53,562 26	50,497 65	3,064 61	
	8,254,020 49	*9,182,356 74*	.....	
Dominion Parks Branch—				
Jasper Park	6 50	65 00	.....	58 50
Rocky Mountains Park	10,816 98	9,064 22	1,752 76	
Waterton Lakes Park	532 25	233 89	298 36	
Yoho Park	28 63	.....	28 63	
Mining Lands and Yukon Branch—				
Coal Mining Leases	180,749 30	176,492 09	4,257 21	
Coal Royalty Dues	40,105 11	37,103 43	3,001 68	
Quarrying Leases	453 58	854 04	.....	400 46
Dredging Leases	.....	100 00	.....	100 00
Petroleum and Natural Gas	711,443 54	757,654 53	.....	46,210 99
Tar Sands	2,737 90	862 15	1,875 75	
Alkali Leases	54 01	505 63	.....	451 62
Ordnance and Admiralty Lands	30,594 18	31,230 42	.....	636 24
Timber and Grazing Branch—				
Grazing rentals	104,224 43	108,193 60	.....	3,969 17
Timber Dues	175,553 66	145,745 90	29,807 76	
Topographical Surveys	625 75	376 09	249 66	
	1,257,925 82	*1,268,480 99*	.....	
Justice—				
Exchequer Court	31 60	.....	31 60	
Supreme Court	30 15	30 15	.....	
Penitentiaries	.....	8 00	.....	8 00
	61 75	*38 15*	.....	
Labour	.....	125 00	.....	125 00
Marine and Fisheries	108 20	45 20	63 00	
Mines	1,021 59	595 88	425 71	
National Defence—				
Militia Services—				
Aid to Civil Power	647,925 91	638,908 45	9,017 46	
Rents	110 00	1,802 00	.....	1,692 00
Dominion Rifle Association	158 71	.....	158 71	
*Imperial Government Royal Air Force	.....	396,613 01	.....	396,613 01

*Settled by contra with the Imperial Government.
*Réglé en compensation avec le Gouvernement impérial.

ARREARS DUE—GENERAL-Concluded——ARRÉRAGES DUS—EN GÉNÉRAL-Fin

Service	1924-25	1923-24	Increase — Augmentation	Decrease — Diminution
National Defence—*Conc.*				
Militia Services—*Conc.*				
Imperial Government General Account...	$ 436 64	$ 2,566 01	.....	$ 2,129 37
Quebec Government.....	2,336 14	.....	$ 2,336 14	
Department of Indian Affairs.....	.....	24,630 00	.....	24,630 00
Department of Interior.....	.....	1,370 10	.....	1,370 10
Imperial War Graves Commission.....	.....	269 17	.....	269 17
Sundry.....	235 03	506 20	.....	271 17
Naval Service.....	324 40	1,157 09	.....	832 69
Air Board.....	3,250 45	5,861 39	.....	2,610 94
	654,777 28	*1,073,683 42*	.....	
Post Office—				
Old Revenue Account.....	22,801 23	22,801 23	.....	
New Revenue Account.....	4,360 38	4,360 38	.....	
	27,161 61	*27,161 61*	.....	
Printing and Stationery—				
Sale of Equipment.....	2,000 00	.....	2,000 00	
Publications.....	3,567 26	3,917 09	.....	349 83
Voters' Lists.....	574 58	597 18	.....	22 60
Canada Gazette.....	1,660 14	1,141 10	519 04	
	7,801 98	*5,655 37*	.....	
Public Works—				
Ferries.....	686 67	1,848 62	.....	1,161 95
Hydraulic and other rents.....	281 00	282 00	.....	1 00
Minor Public Works.....	10,600 62	10,600 62	.....	
Public Building Sites.....	2,991 04	10,851 16	.....	7,860 12
Rents, Ottawa.....	3,104 25	2,561 25	543 00	
Rents, other places.....	9,329 86	781 63	8,548 23	
Hamilton and Port Dover Road.....	15,573 50	15,573 50	.....	
Bonner Property, Quebec.....	9,474 83	9,474 83	.....	
Land Sales and interest.....	50 00	100 00	.....	50 00
Slides and Booms—				
Ottawa District, Old Account.....	56,805 65	56,805 65	.....	
Ottawa District, New Account.....	8,145 35	8,145 35	.....	
St. Maurice District.....	29,804 08	29,804 08	.....	
Saguenay District.....	20 00	20 00	.....	
Trent and Newcastle District.....	3,556 89	3,556 89	.....	
	152,272 36	*150,405 58*	.....	
Railways and Canals—				
Canals—				
Cornwall.....	.....	135 00	.....	135 00
Lachine.....	395 00	1,203 51	.....	808 51
Rideau.....	9,000 00	9,500 00	.....	500 00
Welland.....	11,253 25	35,857 28	.....	24,604 03
Williamsburg.....	3,291 00	3,290 00	1 00	
Damages—Cornwall Canal.....	2,488 39	2,488 39	.....	
Miscellaneous—Lachine Canal.....	695 00	695 00	.....	
Miscellaenous—St. Peter's Canal.....	1,994 86	1,994 86	.....	
	29,117 50	*55,164 04*	.....	
Secretary of State.....	20,260 63	19,065 63	1,195 00	
Soldiers' Civil Re-Establishment.....	314 45	914 45	.....	600 00
Soldier Settlement Board.....	3,934 59	1,678 12	2,256 47	
Trade and Commerce—				
Cullers' Fees.....	37,432 79	37,432 79	.....	
Gas Inspection.....	212 88	212 88	.....	
Weights and Measures.....	289 68	289 68	.....	
Royal Grain Inquiry Commission.....	600 00	600 00	.....	
	38,535 35	*38,535 35*	.....	
Total.....	10,803,760 27	12,212,154 83	.....	1,408,394 56

NOTES:—

The amounts of arrears due as shown above were supplied by the Departments.

The above arrears do not include:—

(1) Government Telegraphs and Telephones $4,821.44 of which $3,895.42 is reported by the Department to be uncollectible (details reported on page V—17).

(2) Canadian Exhibition in France $915.35 and 42,254.84 francs Advance Account to be accounted for.

REMARQUES:—

Les montants d'arrérages indiqués ci-dessus ont été transmis par les différents départements.

Les arrérages mentionnés ci-dessus ne comprennent pas:

(1) Ceux des télégraphes et téléphones de l'Etat $4,821.44, dont la somme de $3,895.42 représente des arrérages considérés par le ministère comme étant non recouvrables. (Il est fait rapport de ces détails à la page V—17.)

(2) Exposition canadienne en France $915.35 et une avance de 42,254.84 francs dont il sera rendu compte.

MISCELLANEOUS STATEMENTS

STATEMENT OF INTEREST ACCRUED BUT NOT PAID ON LOANS AND ADVANCES TO RAILWAYS, GOVERNMENT MERCHANT MARINE AND HARBOUR COMMISSIONERS

—

ÉTAT DES INTÉRÊTS ACCRUS, MAIS IMPAYÉS, SUR PRÊTS ET AVANCES AUX CHEMINS DE FER, A LA MARINE MARCHANDE DU GOUVERNEMENT ET AUX COMMISSAIRES DE HAVRES

Service	1924-25	1923-24	Increase — Augmentation	Decrease — Diminution
Government Railways and Merchant Marine—				
Canadian Northern Railway	$ 97,294,959 17	$ 78,824,703 65	$18,470,255 52	
Canadian National Railway	3,289,356 41	1,310,415 38	1,978,941 03	
Grand Trunk Pacific Railway	24,499,939 13	21,668,272 93	2,831,666 20	
Grand Trunk Pacific Ry. 3% Mortgage, Bonds held by Department	3,692,778 00	2,699,978 00	992,800 00	
Grand Trunk Railways Committee, Locomotive Account	798,580 95	798,580 95		
Grand Trunk Pacific Railway, Receiver Account	11,395,970 97	8,650,121 23	2,745,849 74	
Grand Trunk Railway	23,180,516 42	16,965,585 50	6,214,930 92	
Canadian Government Merchant Marine	18,627,046 88	15,447,678 04	3,179,368 84	
	182,779,147 93	*146,365,335 68*		
Harbour Commissioners—				
Quebec Harbour Commissioners	8,021,018 30	7,760,179 12	260,839 18	
Three Rivers Harbour Commissioners.	313,157 64	289,200 71	23,956 93	
	8,334,175 94	*8,049,379 83*		
Total	191,113,323 87	154,414,715 51	36,698,608 36	

NOTE:—
The amounts of arrears due as shown above were supplied by the Department of Finance.
REMARQUE:—
Les montants d'arrérages indiqués ci-dessus ont été transmis par le ministère des Finances.

STATEMENT OF PRINCIPAL IN ARREARS ON SALES OF INDIAN LANDS—INDIAN TRUST FUNDS

—

ÉTAT DES ARRIÉRÉS DE PRINCIPAL SUR VENTES DE TERRES INDIENNES—FONDS FIDUCIAIRE DES SAUVAGES

Service	1924-25	1923-24	Increase — Augmentation	Decrease — Diminution
Indian Lands: Principal Due—				
Ontario—				
Cape Croker	$ 264 37	$ 264 37		
Deseronto	1,308 69	1,308 69		
Fort Frances	33,143 26	34,006 33		$ 863 07
Gore Bay	6,681 17	6,875 95		194 78
Manitowaning	3,247 26	3,302 26		55 00
Sault Ste. Marie	149 50	149 50		
Sturgeon Falls	21,892 88	22,623 10		730 22
Thessalon	3,702 56	3,702 56		
	70,389 69	*72,232 76*		
Quebec—				
Maniwaki	1,732 86	1,732 86		
New Brunswick—				
Richibucto	688 75	880 85		192 10
Alberta—				
Red Deer		2,520 00		2,520 00
Ottawa—				
Headquarters	1,824,972 48	1,817,358 86	$ 7,613 62	
	1,897,783 78	1,894,725 33	3,058 45	

NOTE:—
The amounts of arrears due as shown above were supplied by the Department of Indian Affairs.
REMARQUE—
Les montants d'arriérés indiqués ci-dessus ont été transmis par le département des Affaires indiennes.

LOANS, SUBSIDIES, GRANTS, ALLOWANCES AND CONTRIBUTIONS, 1924-25

—

PRÊTS, SUBVENTIONS, OCTROIS, ALLOCATIONS ET CONTRIBUTIONS. 1924-25

—	Loans — Prêts	Subsidies — Subventions	Grants Allowances and Contributions — Octrois, allocations et contributions
Agriculture—			
Canadian Horticultural Council			$ 8,000 00
*Cold Storage Warehouses			30,000 00
*Dairying (including refrigeration on cars)			26,805 57
*Destructive Insect and Pest Act			1,241 67
*Erection of Pre-cooling warehouses for fruit shipments			40,000 00
*Experimental Work on Farms			1,100 00
International Bee-keepers Congress			2,500 00
*International Institute of Agriculture, Rome			8,941 90
*Imperial Bureau of Entomology			4,866 66
*Live Stock (Exhibitions, associations, etc.)			373,964 56
National Dairy Council			3,000 00
Payment of one-third of freight on hay, feed and live stock in the dry areas of Alberta in the year 1921–22			29,995 77
*Seed, Feed and Fertilizer Control			59,456 81
*The Construction of Mange Dipping Vats			1,200 00
Truro College and Fredericton Short Course School			25,000 00
			616,072 94
External Affairs—Affaires extérieures—			
Canada's Contribution towards the maintenance of the permanent secretariat of the League of Nations			168,353 29
Finance—Finances—			
Advances to Harbour Commissioners	$ 6,598,000 00		
Canadian National Railways	10,000,000 00		
Canadian Government Merchant Marine	900,000 00		
Subsidies to Provinces		$12,281,390 89	
National Battlefields Commission			47,000 00
Ottawa Improvement Commission			150,000 00
Royal Mint			200,000 00
City of Ottawa			75,000 00
Canadian Branch of St. John Ambulance Association			5,000 00
Canadian General Council of Boy Scout Association			15,000 00
Canadian Institute of Mining and Metallurgy			3,000 00
Canadian National Safety League			10,000 00
Canadian Tuberculosis Association			20,000 00
Dominion Council of Girl Guides			3,000 00
Interparliamentary Union for Peace			200 00
Royal Astronomical Society			2,000 00
Royal Canadian Academy of Arts			2,500 00
Royal Society of Canada			8,000 00
Subscriptions to the publications of the Empire Parliamentary Association			2,000 00
Victorian Order of Nurses			10,000 00
Canadian National Institute for the Blind			10,000 00
Canadian Athletic Team at Olympic Games, 1924			10,000 00
International Mathematical Congress			25,000 00
British Association for the Advancement of Science			35,000 00
	17,498,000 00	*12,281,390 89*	*632,700 00*
Health—Santé—			
Marine Hospitals (Sailors' Institutes and Hostels)			2,400 00
Hygiene and Social Welfare			20,000 00
*Quarantine			7,171 25
Grants for combating Venereal Diseases			141,136 82
Immigration and Colonization—Immigration et colonisation			*170,708 07*
Loans to Settlers under the Empire Settlement Scheme	190,077 99		
Canadian Women's Hostels; Salvation Army, Montreal; Canadian Information Bureau, Chicago; Scottish Immigrant Aid Society, Red Deer, Alta			49,371 96
*Canadian Y.M.C.A. for Empire Settlement Scheme			2,433 33
Canadian Official Press Bureau, London, Eng		12,775 24	
	190,077 99	*12,775 24*	*51,805 29*
Indian Affairs—Affaires indiennes—			
*Indian Education (Grants to schools, etc.)			720,441 19
*Prizes for Indians, Agricultural Societies, Telephone lines, etc			3,050 00
			723,491 19

MISCELLANEOUS STATEMENTS

LOANS, SUBSIDIES, GRANTS, ALLOWANCES AND CONTRIBUTIONS—Concluded

PRÊTS, SUBVENTIONS. OCTROIS, ALLOCATIONS ET CONTRIBUTIONS—Fin

—	Loans — Prêts	Subsidies — Subventions	Grants Allowances and Contributions — Octrois, allocations et contributions
Interior—Intérieur—			
Dominion Land Surveyors' Association			$ 125 00
Canadian Forestry Association			4,000 00
Western Canada Irrigation Association			1,000 00
Cypress Hills Water Users' Association			250 00
Alpine Club of Canada			1,000 00
*Schools, Northwest Territories			4,115 26
Seed Grain advances and Relief	$ 110,120 95		*10,490 26*
Justice—			
*School Grants, Dorchester and Manitoba Penitentiaries			1,250 00
Canadian Law Library, London, Eng			250 00
Labour—Travail—			*1,500 00*
Subventions to Provinces—Employment offices		$ 150,000 00	
Dominion—Provincial Technical Education		830,476 77	
		980,476 77	
Marine and Fisheries—Marine et Pêcheries—			
Subsidies for Wrecking Plants		35,000 00	
*Navigation Schools—Queen's University			500 00
Meteorological Service—Queen's and McGill Universities			1,000 00
*Conservation and Development of Deep Sea Fisheries			14,000 00
*Radiotelegraph Service			1,244 75
		35,000 00	*16,744 75*
Mines—			
Imperial Institute			12,848 00
National Defence—Défense Nationale—			
Non-permanent Active Militia (Rifle Associations, Bands, Officers' Libraries, etc.)			93,338 00
Permanent Force (Bands, Messes, Libraries, etc.)			6,942 15
Royal Canadian Air Force (Messes, Libraries, etc.)			644 99
Royal Military College (Messes and Libraries)			350 00
C.A.M.C., Museum, McGill University			300 00
Cadet Services (Canadian Rifle League)			1,000 00
Entertainment (National Defence Messes)			1,200 00
Ontario Rifle Association			3,500 00
			107,275 14
Public Works—Travaux publics—			
Subsidies to Dry Docks		540,483 34	
Railways and Canals—Chemins de fer et Canaux—			
Canada Highways Act, Payments to Provinces		2,925,163 92	
Royal Canadian Mounted Police—Royale Gendarmerie à cheval du Canada—			
Officers' and sergeants' Messes, Regina			300 00
Chief Constable's Association of Canada			500 00
MacLeod Anniversary of the arrival of the R.N.W.M.P.			800 00
			1,600 00
Soldier Settlement Board—Commission d'Etablissement des soldats—			
Loans to Soldier Settlers	3,682,405 23		
Trade and Commerce—Commerce—			
British and Foreign News Service			32,000 00
Canadian Engineering Standards Association			10,000 00
West India Cable			19,466 66
Electricity, Gas, Weights and Measures Inspection			480 24
Mail Subsidies and Steamship Subventions		1,051,403 31	
Bounty on Crude Petroleum and Copper		72,043 73	
		1,123,447 04	*61,946 90*
	21,480,604 17	17,898,737 20	2,575,535 83

*Payments made from general votes.
See remarks in the Introduction on above statement.
Consulter, dans l'Introduction, les remarques ayant trait à l'état ci-dessus.

STATEMENT OF RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF SUPERANNUATION AND PENSIONS AND BALANCES TO THE SUPERANNUATION FUNDS, 1924-1925

—

ÉTAT DES RECETTES ET DES DÉBOURSÉS EN RAPPORT AVEC LES FONDS DE RETRAITE ET DE PENSIONS ET LES SOLDES AUX FONDS DE PENSION, 1924-1925

Title Heads — Chapitres	Credit Balance March 31, 1924 — Balance au crédit 31 mars 1924	Operations for 1924-25 — Transactions pendant l'année 1924-25 — Receipts — Recettes	Disbursements — Déboursés	Credit Balance March 31, 1925 — Balance au crédit 31 mars 1925
Civil—Personnel civil:—				
Civil Service Superannuation Act—				
Fund No. 1 (12th May, 1870).....(a)	.....	$4,766 79	$733,734 05	
Fund No. 2 (1st April, 1893).....(b)	$1,645,962 39	107,445 68	43,700 10	$1,709,707 97
Retiring Allowances for employees of the Dept. of Public Printing and Stationery—				
Fund No. 3 (O/c. Oct. 22, 1919, P.C.2146).(c)	.....	.....	44,440 32	
Public Service Retirement Act—				
Fund No. 4 (1st July, 1920).....(d)	.....	.....	1,085,038 59	
Civil Service Superannuation Act—				
Fund No. 5 (19th July, 1924).....(e)	.....	5,319,193 30	8,015 54	5,327,208 84
Pensions to Judges.....(f)	.....	.....	183,313 13	
Miscellaneous Pensions.....(g)	.....	.....	15,691 72	
Total, Civil.....	1,645,962 39	5,431,405 77	2,113,933 45	7,036,916 81
Military—Personnel militaire:—				
Royal Canadian Mounted Police.....(i)	.....	4,417 61	117,004 57	
Fenian Raid.....(g)	.....	.....	466 25	
Militiamen on Active Service and North-west Rebellion.....(g)	.....	.....	35,348 69	
European War and Active Militia.....(g)	.....	.....	33,706,885 88	
Militia Pension Act, 1901.....(a)	.....	127,094 86	696,274 60	
Total, Military.....	.....	131,512 47	34,555,979 99	
Grand Total—Total global.....	1,645,962 39	5,562,918 24	36,669,913 44	7,036,916 81

(a) Not treated as an Open Account. Disbursements are charged and contributions credited directly to Consolidated Revenue Fund.—Disbursements are greatly in excess of the contributions chiefly for the reason that this is the oldest Superannuation Fund, being superseded in 1893 by Fund No. 2. There are only a very few contributors to Fund No. 1 remaining in the Service.

(b) Treated as an open Account. Receipts for Superannuation Fund No. 2 include $97,846.94 charged to Interest on Public Debt.

(c) This is covered by a Vote in the Supply Bill each year. No contributions were made by the employees retired under the Order in Council.

(d) No contributions were received under this Act. Payments thereunder were charged to Consolidated Revenue Fund.

(e) Treated as an open Account. Receipts for Superannuation Fund No. 5 include $47,380.81 charged to Interest on Public Debt and $4,801,430.92 transferred from Retirement Fund. This Fund came into operation during year 1924-25.

(f) Statutory. No contributions.

(g) Covered by Vote each year in Supply Bill. No contributions.

(i) Not treated as an Open Account. Contributions credited to Consolidated Revenue Fund. Of the disbursements $112,167.10 is charged to Consolidated Revenue Fund and $4,837.47 to votes under the Supply Bill.

(a) N'est pas considéré comme un compte ouvert. Les déboursés sont chargés et les contributions créditées directement au Fonds du Revenu consolidé. Les déboursés dépassent de beaucoup les contributions pour la raison que ce Fonds est le plus ancien Fonds de retraite—ayant été remplacé en 1893 par le Fonds de retraite No. 2. Il ne reste qu'un très petit nombre de fonctionnaires contribuant à ce Fonds. Voir Finances, page D—1.

(*b*) Considéré comme un compte ouvert. Les recettes du Fonds de retraite N° 2 comprennent la somme de $97,846.94, imputable sur l'intérêt de la Dette publique.

(*c*) Ce fonds est soldé par un crédit voté chaque année dans la loi des subsides.

(*d*) Aucune contribution n'a été reçue en vertu de cette loi. Les paiements ont été imputés sur le Fonds du Revenu consolidé.

(*e*) Considéré comme un compte ouvert. Les recettes produites par le Fonds de pension N° 5 comprennent la somme de $47,380.81, imputée sur l'intérêt de la Dette publique et la somme de $4,801,430.92 transférée du Fonds de retraite. Ce Fonds est devenu effectif pendant l'année 1924-25.

(*f*) Loi spéciale—Pas de contributions.

(*g*) Soldé par un crédit voté chaque année dans la loi des subsides. Pas de contributions.

(*i*) N'est pas considéré comme un compte ouvert. Les contributions en sont créditées au Fonds du Revenu consolidé. Une partie des déboursés, la somme de $112,167.10, est imputée sur le Fonds du Revenu consolidé, et l'autre partie, la somme de $4,837.40, est votée dans la loi des subsides.

MISCELLANEOUS STATEMENTS

ADVERTISING, PRINTING AND LITHOGRAPHING
—
PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE

Details—Détails	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
SUMMARY BY DEPARTMENT— SOMMAIRE PAR DÉPARTEMENT		
Agriculture Department	$19,415 74	$ 38 75
Civil Service Commission	922 94	
Customs and Excise Department	879 82	190 08
External Affairs Department	4,078 27	25 09
Finance Department	764 27	476,623 77
Governor General's Secretary's Office	574 60	
Immigration and Colonization Department	166,530 86	58,433 33
Indian Affairs Department	726 06	200 25
Insurance Department	.....	58 15
Interior Department	3,409 08	1,383 59
Justice Department	86 90	16 13
Labour Department	19,027 95	
Legislation	309 77	
Marine and Fisheries Department	12,510 63	5 20
Mines Department	485 04	
National Defence Department	2,092 02	30 00
Post Office Department	7,240 40	239,220 34
Public Works Department	20,097 66	
Railways and Canals Department	3,816 32	85 85
Royal Canadian Mounted Police	39 87	14 25
Soldiers' Civil Re-Establishment Department	4,439 20	129 63
Soldier Settlement Board	327 60	19 50
Trade and Commerce Department	6,917 05	
Total	274,692 05	776,473 91
Abbotsford News	28 92	
Acme Sentinel	17 64	
Acton Free Press	8 80	
Alexandria News	13 12	
Alliance Times	8 68	
Almonte Gazette	14 40	
Amherst News	28 56	
Amherst News and Sentinel	1 25	
Amherstburg Echo	25 92	
Amos Gazette	13 32	
Annapolis Royal Spectator	.....	90
Antigonish Casket	87 05	
Arichat Record	96 12	
Armstrong Advertiser	11 36	
Arthabaska Imprimerie	74 48	
Arthabaska Union	60 48	
Ashcroft Journal	87 00	
Asquith Record	8 96	
Assiniboia Times	12 22	
Aurora Banner Press	17 80	
Baddeck News	26 72	
Barrie Examiner	$ 4 68	
Bathurst Northern Light	31 95	
Battleford Press	9 12	
Beauceville Eclaireur	71 60	
Belleville Intelligencer	22 35	
Belleville Ontario	69 60	
Berwick Register	43 12	
Biggar Independent	9 24	
Birtle Eye Witness	50	
Blenheim News-Tribune	23 16	
Bowmanville Statesman	25 50	
Bracebridge Gazette	9 54	
Brampton Banner and Times	6 60	
Brandon Sun	64 56	
Brantford, Ont.—		
Dominion Signs	.....	$ 5 75
Expositor	225 20	2 00
Moore, D. W	.....	9 50
Ryan, P	.....	121 50
Bridgetown Monitor	42 28	
Brock News	8 40	
Brockville Recorder-Times	88 29	
Brooks Bulletin	17 15	
Bruce Mines Spectator	7 80	
Buckingham Post	11 40	
Burlington Gazette	10 60	
Cabri Clarion	7 56	
Calgary, Alta.—		
Albertan	391 95	58 75
Commercial Review	50 00	
Farm and Ranch Review	566 25	
Farmer	58 52	
Herald	429 73	
Market Examiner	5 60	
Quick Print	6 07	
U.F.A	291 20	
Campbell's Bay, Advance	8 10	
Campbellton Graphic	35 00	
Camrose Canadian	9 80	
Canso Breeze	114 16	
Cardston News	32 88	9 00
Carleton Place Herald	8 80	
Castor Advance	7 56	
Cayuga Advocate	20 40	
Champion Chronicle	8 96	
Charlottetown Guardian	105 06	
Charlottetown Patriot	323 35	
Chatham, N.B., Gazette	33 75	
Chatham, Ont., News	250 55	
Chatham, Ont., Shea, C. E	.....	32 00
Chicoutimi Progress	208 76	
Chilliwack, Barber Press	3 84	
Chilliwack Progress	56 00	
Claresholm Review	4 00	
Clinton New Era	14 52	
Coaticook Observer	5 00	
Cobourg Post	37 80	
Cobourg World	34 90	
Cochrane, Ont., Post	5 20	

ADVERTISING, PRINTING AND LITHOGRAPHING—Continued

PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE—Suite

Details—Détails	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Colborne Enterprise	$ 34 00	
Coleman Journal	8 68	
Collingwood Bulletin	17 32	
Comber Herald	8 80	
Cornwall Freeholder	20 93	
Cornwall Standard	25 16	$ 11 00
Courtenay Comox Argus	77 96	
Cranbrook Courier	50 37	
Cranbrook Herald	22 40	
Creston Review	10 00	
Cumberland Islander	66 96	
Dartmouth Patriot	26 60	
Dauphin Herald and Press	146 46	
Dawson News	.....	720 75
Deloraine Times and Waskada News	2 50	
Deseronto Post	14 20	1 50
Digby Courier	44 68	
Dodsland Times	60 40	
Drumheller Mail	15 53	
Drumheller Review	17 36	
Dunnville Chronicle	75 80	
Dunnville Reform Press	68 60	
Edmonton, Alta.—		
Bulletin	676 07	
Herald	15 36	
Journal	346 76	
Journal Farm Weekly	84 00	
Kennedy, E. N. Co	.....	19 50
Labour News	128 55	
Union	142 94	5 75
Edmundston Madawaska	24 30	
Eganville Leader	29 15	
Enderby Commoner	5 16	
Essex Free Press	15 52	
Fergus News-Record	132 00	
Fort William Times Journal	97 16	
Fredericton Gleaner	68 50	
Fredericton Mail	123 13	
Galt Reporter	49 20	
Gardenvale Canadian Mining Journal	350 04	
Gardenvale Industrial and Educational Publishing Co.	300 00	
Glace Bay Gazette	63 50	
Gleichen Call	46 08	
Goderich Signal	27 00	
Golden Star	20 00	
Gore Bay Recorder	16 20	
Grande Prairie Herald	37 82	
Greenwood Ledge	9 00	
Grimsby Independent	6 60	
Guelph Gummer Press	10 60	
Guelph Mercury	140 30	
Halifax, N.S.—		
Chronicle	687 97	
Chronicle and Echo	180 00	
Citizen	50 00	
Echo	5 31	
Halifax, N.S.—*Con.*		
Herald	$ 96 97	
Herald and Mail	299 40	
Recorder	432 90	
Hamilton, Ont.—		
Herald	422 10	
Labour News	48 00	
Spectator	363 52	
Hardisty World	10 08	
Hartland Observer	84 00	
Hastings Star	10 00	
Hawkesbury Moniteur	20 00	
High River Times	8 40	
Hull Spectateur	130 41	
Humboldt Journal	11 60	
Huntingdon Gleaner	16 38	
Indian Head News	1 00	
Ingersoll Tribune	8 80	
Irma Times	8 68	
Iroquois Post	14 00	
Joliette Action Populaire	32 00	
Joliette Etoile du Nord	128 25	
Kamloops, B.C.—		
Press	8 00	
Sentinel	46 20	
Telegram	21 44	
Kaslo Kootenaian	21 60	
Kelliher Star	10 00	
Kentville Chronicle	12 00	
Kerobert Citizen	7 50	
Kincardine Reporter	57 87	
Kindersly Clarion	1 90	
Kingston, Ont.—		
Penitentiary	.....	$ 16 13
Standard	114 72	
Whig	551 51	2 89
Kingsville Reporter	17 12	
Kitchener Record	114 12	
Lachute Watchman	28 00	
Lacombe Globe	33 32	
Lakefield News	8 80	
Lamont Tribune	9 80	
Langruth Herald	2 90	
Leamington Post	24 80	
Lethbridge, Alta.—		
Advocate	6 96	
Herald	241 30	38 75
Irrigation Review	10 00	
Levis Quotidien	275 60	
Lindsay Post	28 60	
Little Current Expositor	9 50	
Liverpool Advance	36 76	
Lloydminster Times	16 70	
London, Ont.—		
Advertiser	577 14	
Catholic Record	181 84	
Farmer's Advocate	507 00	
Free Press	291 42	
L'Orignal Advocate	10 20	

MISCELLANEOUS STATEMENTS

ADVERTISING, PRINTING AND LITHOGRAPHING—Continued

PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE—Suite

Details—Détails	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Lumsden News-Record	$ 11 60	
Lunenburg, N.S.—		
Malagash News	24 08	
News	67 76	
Progress-Enterprise	68 04	
Macklin Times	8 60	
Maple Creek News	12 76	
Markham Economist and Sun	11 50	
Medicine Hat News	64 45	
Melfort Moon	61 24	
Midland Free Press	31 00	
Millbrook Mirror-Reporter	13 95	
Milton Reformer	10 60	
Minnedosa Tribune	9 80	
Mission City Record	38 16	
Moncton, N.B.—		
Acadien	87 40	
Times	60 23	
Transcript	181 05	
Montmagny, Que.—		
Courrier	90 55	
Peuple	1 50	
Sentinelle	15 60	
Montreal, Que.—		
Autorité	150 20	
Bell, T. V. Ltd	.....	$ 56 05
Bulletin	226 88	
Bulletin of Agriculture	10 00	
Canada	2,172 32	
Canadian Co-operative Publicity Fund	10,000 00	
Canadian Pacific Railway Co	.....	102 00
Canadian Radio	15 00	
Canadian Railroader	100 00	
Dennis Printing Signs Ltd	.....	8 00
Devoir	9 45	
Ducharme, G	.....	302 50
Eagle Publishing Co	.....	24 00
Engineering Institute of Canada	124 80	
Engineering Journal	10 70	
Family Herald and Weekly Star	626 00	
Financial Times	200 00	
Gazette	764 10	
Herald	1,645 40	
Italia	66 00	
Jewish Eagle	308 30	
Journal of Agriculture	15 00	
Labour World	20 00	
Le Monde Courier	30 00	
Listening Post	1,310 00	200 00
Modern Printing Co	.....	30 00
National Printing Co., Reg'd	.....	2 10
Patrie	802 68	
Presse	1,808 59	
Review Trimestrielle Canadienne	75 00	
Standard	90 00	
Montreal, Que.—*Con.*—		
Star	$1,186 54	
Moose Jaw Times	159 18	
Morden Times	1 74	
Morrisburg Leader	19 72	
Morse News	7 56	
Mossbank Star	9 80	
Mount Forest Confederate—Representative	8 80	
Munster, St. Peter's Press	10 00	
Nanaimo Free Press	31 36	
Nanaimo Herald	52 08	
Nanton News	9 80	
Napanee Express	8 80	
Neepawa Press	18 75	
Nelson News	47 25	
Newcastle Leader	59 60	
New Glasgow Chronicle	25 72	
New Glasgow News	32 55	
New Hazelton Herald	8 68	
Newmarket Era	17 00	
New Toronto Record	2 50	
New Westminster Columbian	106 80	
Niagara Falls Review	57 19	
North Battleford News	29 20	
North Battleford Optimist	16 02	
North Bay Despatch	1 00	
North Bay Nugget	6 70	
North Sydney Herald	88 55	
Norwich Gazette	6 00	
Oakville Standard	2 90	
Olds Gazette	7 84	
Orillia News-Letter	20 25	
Orillia Times	26 24	
Ormstown Bulletin	17 55	
Oshawa Reform	25 30	
Oshawa Telegram	24 95	
Ottawa, Ont.—		
British American Bank Note Co	.....	$ 9,828 09
Canadian Bank Note Co	.....	705,250 15
Canadian Military Guide	1,716 00	
Canadian Parliamentary Guide	150 00	
Citizen	1,549 29	
Congress Journal	200 00	
Courrier Fédéral	306 40	
Dadson-Merrill Press	.....	6 50
Danebrog	268 43	
Droit	635 10	
Farm Journal	10 00	
Journal	620 54	
Labour Press	100 00	
Mortimer Co	.....	315 93
Mutual Press	.....	1 58
Railroad Employees' Monthly	105 00	
Scientific Agriculture	10 00	
Owen Sound Chronicle Printing House	10 50	
Owen Sound Sun Times	107 02	

ADVERTISING, PRINTING AND LITHOGRAPHING—Continued

PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE—Suite

Details—Détails	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Oxford Journal	$ 27 50	
Paris Star-Transcript	17 46	
Parrsboro Record-Leader	76 94	
Parry Sound Canadian	2 00	
Peace River Record	18 44	
Pembroke Observer	50 04	
Penetanguishene Herald	23 92	
Penticton Herald	2 40	
Peterborough, Ont.—		
Examiner	142 70	$ 85 85
Farm and Dairy	10 00	
Rural Publishing Co.	116 88	
Picton Times	8 80	
Pictou Advocate	91 16	
Pincher Creek Echo	8 40	
Portage la Prairie, Man.—		
Graphic	43 49	
Graphic and Liberal	32 85	
Liberal	2 48	
Port Albernie News	90 88	
Port Arthur News-Chronicle	108 40	
Port Colborne Citizen	84 76	
Port Hawkesbury Journal-Bulletin	72 95	
Port Hope Guide	169 72	
Port Hope Times	1 80	
Prescott Journal	32 00	
Prince Albert, Sask.—		
Bonne Presse	6 72	
Herald	179 65	
News	61 38	
Patriote	30 84	
Prince George, Central Interior Publishing Co.	6 12	
Prince George Citizen	31 84	
Prince Rupert, B.C.—		
Empire	134 39	
Herald	3 64	
News	291 59	
Rose, Cowan & Latta, Ltd.	.....	19 75
Punnichy Touchwood Times	8 96	
Quebec, Que.—		
Action Catholique	74 30	
Bulletin de la Ferme	104 50	
Chronicle	55 15	
Evénement	521 25	
Guide de L'Acheteur	100 00	
Imprimerie Commerciale	.....	14 43
Moore, T. J. & Co	.....	114 74
Soleil	1,400 61	
Telegraph	870 60	
Red Deer Advocate	19 31	
Regina, Sask.—		
Courier	17 76	
G. W. V. A. Year Book	150 00	
Leader	133 39	5 25
Leader-Post	316 29	
Post	28 54	
Saskatchewan Farmer	156 00	
Renfrew Mercury	$ 20 20	
Revelstoke Review	19 00	
Richmond Hill Leader	17 46	
Rimouski Progrès du Golfe	19 12	
Rivière-du-Loup St-Laurent	62 64	
Rock Island Journal	6 11	
Roberval Colon	42 90	
Sackville Tribune	64 20	
St. Catharines Standard	204 18	
St-Hyacinthe, Que.—		
Clairon	52 38	
Courrier	35 84	
Imprimerie-Yamaska	20 40	
St-Jean Canada Français	18 00	
St. Jerome Avenir du Nord	53 62	
St. John, N.B.—		
Globe	330 27	
McMillan, J. & A., Ltd.	.....	$ 112 74
New Freeman	65 20	
Paterson Printing Co.	.....	14 00
Telegraph-Journal	730 44	
Telegraph-Journal and Times-Star	299 40	
Times and Star	273 70	
St. Thomas Times-Journal	104 50	
St. Walburg Times	2 50	
Salmon Arm Observer	11 26	
Sarnia Observer	119 78	
Saskatoon, Sask.—		
Herald	1 60	
Phoenix	23 60	
Phoenix and Star	311 52	
Producer	52 80	
Star	112 06	
Sault Ste. Marie Star	132 66	
Seaforth Expositor	15 40	
Sedgewick Sentinel	7 70	
Selkirk Record	30 60	
Shaunavon Standard	2 60	
Shawinigan Falls Echo	83 96	
Shelburne Gazette and Coast Guard	3 50	
Sherbrooke Record	379 73	
Sherbrooke Tribune	223 82	
Shoal Lake Star	0 80	
Smithers News	53 72	
Smith's Falls Record News	11 39	
Sorel Courrier	130 18	
Southampton Beacon	18 20	
Springhill Record and Mining Journal	100 78	
Stellarton Maritime Mining Record	35 00	
Stewart News	17 84	
Stratford Beacon-Herald	102 35	
Strome Despatch	9 24	
Stouffville Tribune	9 00	
Summerland Review Publishing Co.	20 16	

MISCELLANEOUS STATEMENTS

ADVERTISING, PRINTING AND LITHOGRAPHING—Continued

PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE—Suite

Details—Détails	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Summerside, P.E.I.—		
Island Farmer	$ 3 75	
Journal	52 00	
Pioneer	81 75	
Sussex, N.-B.—		
Maritime Farmer	10 00	
Maritime Publishing Co.	3 00	
Record	14 94	
Robertson, E. O., Publishing Co., Ltd	100 00	
Swift Current Sun	15 00	
Sydney Post	5 06	
Sydney Record	187 85	
The Pas Herald	95 20	
Thessalon Advocate	13 08	
Thetford Mines Canadian	52 05	
Three Rivers, Que.—		
Chronicle	201 48	
Flambeau	196 35	
Nouvelliste	361 40	
Thorold Post	11 60	
Tillsonburg News	15 76	
Toronto, Ont.—		
Bureau of Canadian Resources, Ltd	1,422 58	
Canadian Baptist	42 00	
Canadian Chemistry and Metallurgy	3 75	
Canadian Countryman	288 00	
Canadian Engineer	450 51	
Canadian Facts Publishing Co.	50 00	
Canadian Farmer	48 40	
Canadian Jewish Review	135 00	
Canadian Lumberman	22 50	
Canadian Magazine	138 00	
Canadian National Railways Magazine	420 00	
Canadian Railway and Marine World	155 91	
Canadian Review Co.	125 00	
Canadian Trade Unionist	60 00	
Canadian Veterinary Record	22 50	
Carswell Co.	80 00	
Christian Guardian	105 00	
Consolidated Press Ltd.	267 00	
Contract Record	597 60	
Echoes	40 00	
Electrical News	6 52	
Farmer's Sun	10 00	
Federation of Labour	75 00	
Financial Post	465 00	
Fisher, Jas., Co., Ltd	77,552 57	
Freemason	218 80	
Fullerton Publishing Co.	22 50	
Globe	3,329 56	
Hebrew Journal	327 75	
Industrial Canada	130 00	
Journal of Royal Astronomical Society of Canada		$112 98

Details—Détails	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Toronto, Ont.—*Con.*—		
Khaki Call	$ 475 00	
Labor Leader	150 00	
MacLean's Magazine	1,330 00	
Mail and Empire	1,005 55	
Maple Leaf	300 00	
Masonic Sun	30 00	
Monetary Times	120 00	
National Review Co. of Canada Ltd	2,490 00	
Postal Journal	440 00	
Presbyterian Witness	90 00	
Radio	15 84	
Radio Broadcasting Programme	5 63	
Radio News	42 00	
Rous & Mann Ltd		$1,705 00
Saturday Night	600 00	
Sentinel	126 00	
Shing Wah		18 00
Star	3,003 63	
Telegram	186 15	
Times	14 00	
Veteran	1,281 20	
University of Toronto Press		457 17
Westman Press Ltd		3 00
Wilson Publishing Co.	10 00	
Truro News	91 16	
Tugashe Globe	3 60	
Turtleford Record	16 20	
Uxbridge Journal	8 80	
Vancouver, B.C.—		
B.C. Monthly	150 00	
B.C. United Farmer	6 80	
B.C. Veterans Weekly	50 40	
Chinese Times	7 50	
Clarke & Stuart		22 10
Continental News	16 10	
Country Life	281 55	
Farmer and Home	64 00	
Hook	124 80	
Journal of Commerce	85 00	
Labour Statesman	53 68	
Mining and Engineering Record	25 00	
Mitchell-Foley		5 20
Norseman	2 56	
Olson, O. A.		7 50
Province	1,064 45	
Star	611 87	
Sun	1,298 29	
Tribune	69 20	
Western Lumberman	18 00	
World	165 60	
Vanderhoof Chronicle	9 24	
Vegreville Observer	9 24	
Vermilion Standard	9 80	
Victoria, B.C.—		
B.C. Orphan's Friend	5 00	
Colonist	155 15	

ADVERTISING, PRINTING AND LITHOGRAPHING—Concluded

PUBLICITÉ, IMPRESSIONS ET LITHOGRAPHIE—Fin

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Victoria, B.C.—*Con.*—		
Times	$ 621 50	$ 30 00
Wainwright Star	18 15	
Walkerville News	32 76	
Waterhole Northern Review	7 84	
Waterloo Journal	26 55	
Welland Tribune & Telegraph	85 89	
Westlock Witness	8 68	
Wetaskiwin Times	5 40	
Weyburn Herald	10 00	
Weyburn Review	2 55	
White Horse Star	.....	336 00
Windsor, N.S., Hants Journal	6 65	
Windsor, N.S., Tribune	2 00	
Windsor, Ont., Border Cities Star	468 34	
Wingham Advance	11 60	
Winnipeg, Man.—		
Canada Poster	14 32	
Canada Weekly Printing Co	8,366 48	
Canadian Ukrainian	112 00	
Columbia Press	10 00	
Douglas-McIntyre Printing and Binding Co., Ltd	.....	265 94
Elmwood Advertiser	26 10	
Farmer's Advocate	36 00	
Free Press	1,347 80	
Free Press Prairie Farmer	219 00	
Gazette Katolika	112 00	
Grain Growers' Guide Ltd.	1,378 31	
Imperial Veteran	98 25	
Israelite Press	100 15	
Liberte	140 82	
Manitoba Veteran	495 00	
Winnipeg, Man.—*Con.*		
Multigraphers	.....	$ 46 00
Multigraphing Bureau	.....	7 65
National Press Ltd	$ 5,770 00	
Newspaper Union	245 00	
Norrona	29 20	
North-Ender	26 50	
Norwegian Canadian Publishing Co	8,417 28	
North West Review	112 00	
Nor'West Farmer	1,232 40	
Radio Bug	19 75	
Sweden Canadian Publishing Co	10 00	
Swedish Canada News	55 12	
Tribune	328 97	
West Canada Publishing Co	7 15	
Western Home Monthly	200 00	
Western Press	14 75	
Wolfville Acadian	12 60	
Woodstock, N.B., Carleton Sentinel	42 00	
Woodstock, Ont., Sentinel-Review	56 30	
Yarmouth Herald	41 80	
Yarmouth Telegram	15 35	
Yellow Grass Herald	9 52	
Yorkton Enterprise	13 84	
Yorkton Press	144 34	
Provincial Gazettes	628 27	
British and Foreign	63,217 02	11,433 41
United States	21,619 69	44,474 63
Total	274,692 05	776,473 91

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS

SUMMARY BY DEPARTMENTS—SOMMAIRE PAR DÉPARTEMENT

Agriculture	5,702 28
Customs and Excise, including Income Tax	69,713 65
External Affairs	37 00
Finance	25,569 38
Health	10,191 72
Immigration and Colonization	5,598 56
Indian Affairs	12,666 57
Interior	7,073 39
Justice	24,023 17
Labour	24,005 06
Marine and Fisheries	3,599 54
Mines	68 60
National Defence	12,379 09
Patents and Copyrights	127 40
Post Office	4,498 81
Public Works	8,181 49
Railways and Canals	6,588 79
Royal Canadian Mounted Police	3,342 23
Secretary of State	990 49
Soldiers' Civil Re-establishment	2,722 01
Soldier Settlement Board	10,550 59
Trade and Commerce	4,316 44
Total	$ 241,946 26

DETAILS—DÉTAILS

Abbott and McLaughlin, Edmonton	77 71
Adam, Gustave, Montreal	277 40
Ahern and Morin, Quebec	84 55
Allard, A., St. Francois du Lac	51 53
Anderson, P. M., Regina	628 35
Andrews, Andrews, Burbidge and Bastedo, Winnipeg	80 74
Andrews, J. B., Emerson	229 00
Archambault and Marcotte, Montreal	350 14
Arundel, H. A., Stonewall	73 93
Aspinall, John H., Vancouver	210 00
Atwater and Bond, Montreal	50 00
Bain, Bicknell, Macdonald and Gordon, Toronto	2,739 02
Baldwin and Hurlburt, Vegreville	45 50
Banks and Stewart, Kamsack	88 66
Barcelo, L. J., Montreal	79 50
Barron and Barron, Calgary	50 00
Bartram and Wadsworth, Toronto	211 94
Beaubien, J. T., Winnipeg	187 72
Beaudoin, R., St. Joseph de la Beauce	1,652 25
Beaudry, Goyette and Dufresne, Montreal	138 50
Beaulieu, Gouin, Morin and Mercier, Montreal	264 70
Beauregard, J. O., St. Hyacinthe	20 00
Beck, A. E., Vancouver	15 00
Bedford, Robert, Gilbert Plains	521 62
Belair, J. P., St. Jerome	85 95
Bell and Tanton, Summerside	269 61
Belleau, Edouard, La Tuque	51 15
Bennett, C. V., Stettler	40 00
Bercovitch, Calder and Gardner, Montreal	3,175 00
Bergeron, T. L., Roberval	40 00
Bernfeld and Meyerovitch, Montreal	66 00
Bertrand-Goudrault-Duguay, Montreal	280 70
Bessette, Wilfrid, Montreal	1,038 15

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Beullac and Mailhiot, Montreal, taxed costs	345 90
Bicknell, O'Brien and Forgie, Toronto	267 03
Biron, F. X. A., Montreal	401 40
Black, G. W., Kamloops	357 81
Blackwood, H. P., Winnipeg	275 13
Blair, McNeel and Stewart, Regina	415 39
Blake, C., Brandon	41 55
Blue, N., Vegreville	41 30
Board of Park Commissioners, Vancouver, (*re* Stanley Park squatters)	771 87
Bond, H. E., Vancouver	187 06
Bourassa, Robert, Montreal	1,219 50
Boyd, John, Gleichen	20 00
Boylen, R. E., Berwick	1 00
Boyle, Mustard and Day, Edmonton	20 00
Brais, Audette, Garneau and Lorrain, Montreal	2,978 95
Brandon, J. S., Victoria	25 00
Brasset, M., Perce	667 00
Brewster and Heyd, Brantford, taxed costs	52 80
Briggs, W. I., Revelstoke	287 06
Brodeur, Reigner, Montreal	90 05
Brooks, A. L., Welland	35 00
Brosseau, Bernard L., Berthierville	119 90
Brossoit, Numa E., Valleyfield	1,979 96
Brown and Dawson, Nelson	42 75
Brown and Long, Stratford	8 09
Brown, W. C., Tillsonburg	64 70
Brownlee, J. E. & Co., Calgary	3 50
Buckles and Graham, Swift Current	17 56
Buckley and Glanville, St. Paul de Metis	248 00
Burnett, Arthur, Maple Creek	27 11
Burnet, F. L., High River	123 30
Burns and Mavor, Calgary	108 82
Burns and Walkem, Vancouver	606 50
Burson, G. P., St. Catharines	45 73
Butcher, F. J., Carman	21 29
Calder, R. L., Montreal	8 00
Callahan and Garvey, Toronto	193 37
Cameron, M. G., Goderich	107 60
Cameron, W. F., Davidson	57 16
Campbell, A. C., Winnipeg	105 00
Campbell and Campbell, Winnipeg	950 89
Campbell, Gordon M. & Co., Victoria	50 25
Cannon, Robert, Quebec	100 15
Card, W. D., Portage la Prairie	378 15
Carley, T, J., Toronto	8 80
Caron, Geo., Hull	2 00
Carss and Muggleston, Kamsack	159 54
Casey, C. E., Amherst	279 07
Casgrain and Caron, Rimouski	425 91
Casgrain, Lizotte and Michaud, Riviere du Loup	427 95
Chalmers and Brayfield, Virden	145 05
Champagne, C. E., Somerset	64 66
Chayer, C. E., Chicoutimi	163 25
Chipman and Sanderson, Yarmouth	124 60
Chisholm, A. G., London	576 99
Chisholm, John A., Cornwall	18 60
Cholette, E. D., notary, Montreal	153 60
Chrysler and Chrysler, Ottawa	565 75
Clark, H. W., Strathclair	143 31
Clarke, Joseph A., Edmonton	1,274 40

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Clark, P. W. L., Athabaska Landing	434 47
Clay, John L., Victoria	42 75
Clayton, W., Penticton	29 68
Clearihue and Straith, Victoria	324 00
Cleaver, E. H., Burlington	468 14
Clement, E. N., Yarmouth	334 39
Clement, F. A., Thessalon	30 00
Clement, Hattin and Snider, Kitchener	63 00
Clement and Clement, Brandon	176 84
Clermont, A. A., notary, Montreal	19 00
Colclough and Blaine, Regina	30 28
Coldwell, Coleman and Kerr, Brandon	40 00
Colpron and Frost, Assiniboia, taxed costs	131 41
Colter and Colter, St. Thomas	10 10
Comeau, L. H., Nicolet, $41.50, taxed costs, $50.95	92 45
Congdon, Campbell and Meredith, Vancouver, $1,013.22, taxed costs, $1,454.89	2,468 11
Congdon, F. F., Toronto	95 43
Cooke, H. P., Kenora	54 70
Coote, J. G., Quebec	35 19
Cormier and Forget, Montreal	20 00
Cornwall and Archibald, Kamloops	165 14
Coté, P. E., New Carlisle	79 00
Coutts, John, Thamesville	10 00
Cowan and Cowan, Sarnia	44 66
Cowan and Cowan, Vancouver	1,198 68
Cowper, T. D., Welland	50 00
Craig, Herbert V., Kelowna	76 05
Craig, K. G., Blairmore	80 80
Craig, N. R. & Co., Moose Jaw, $86.33, taxed costs, $76.36	162 69
Crawford, J. R., Winnipeg	10 75
Creagh, A. R., Vancouver	305 28
Crease and Crease, Victoria	125 94
Creelman and MacPherson, Montreal	39 70
Crepeau and Bonneau, Gravelbourg	87 89
Crockett, W. M., Youngstown	21 70
Cronyn, Betts and Black, Toronto	3 00
Cross, Jonah, Hugg and Forbes, Regina	31 87
Cross, Wm., Madoc	3 68
Crowe, Ross, McVicar and MacNeil, Sydney	22 47
Crump, E. D., Lamont	10 00
Cutler, Hugh D., Winnipeg	30 00
Cyr, A. J., Edmundston	64 87
Dale, Leroy, Georgetown	54 00
Daly, E. J., Ottawa	537 24
Dalzell, J. B., Galt	24 63
Daniels and Crowell, Bridgetown	56 25
Davidson, A. A., Newcastle	10 00
Davidson, J. B., St. Thomas	24 60
Davidson, J. F., Winnipeg	947 29
Davidson and Davidson, St. Thomas	70 24
Davis & Co., Vancouver	38 57
Davis and Davidson, Neepawa	21 51
Davison and Forsyth, Halifax	1,178 40
Day, Ferguson and Walsh, Toronto	5,491 40
Daykin and Burnett, Vancouver	65 00
Deacon, Edgar A., Crystal City	77 20
Dechene and Choquette, Quebec	132 85
Denton, Frank, Toronto	466 73

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Depocas, C. E., Montreal	955 90
Derkack, Steve and Stewart Garson, Winnipeg, taxed costs	71 90
Dechamps, S., Montreal	142 40
Desilets and Fortier	118 20
Dever, J. B., St. John	199 61
Dewart, H. H., Toronto	1,248 99
Dick, W. T., Milton	20 00
Dickson, Norval, notary, Montreal	32 50
Diefenbaker and Ehman, Wakaw, taxed costs	145 97
Diehl, C. H., Portage la Prairie	10 98
Diner, L., Montreal	160 05
Dionne, A. J., Edmundston	5 00
Doiron, A. A., Vonda	82 50
Doiron, E., Moncton	525 95
Donald, Mason, White and Foulds, Toronto	2,607 58
Donovan and Nordquist, Winnipeg	327 77
Douglas, Douglas and Robinson, Toronto	175 29
Dowler and Dowler, Fort William	1,498 25
Drouin and Drouin, Quebec	93 90
Dubuc, Albert, Winnipeg	100 00
Duffy, C., Charlottetown	63 06
Dugas, Maurice, Montreal	284 30
Duncan, Louis, Toronto	6,268 50
Dundon, Wm. P., Peace River	5 00
Dunlop, W. C., Windsor	156 28
Duranceau, J. A. A., Cochrane	33 00
Durocher and Normandin, notaries, Coaticook	53 00
Dyke, F. Gordon, Toronto	23 05
Dysart, A. A., Buctouche	100 50
Eakins, Geo. A., Minnedosa	155 20
Earle, Rufus R., Revelstoke	39 15
Easton, W. T., Leamington	36 18
Ebbett, A. W., Vermilion	71 94
Egan, Pococke and Landriau, Windsor	504 50
Eggertson, Arni G., Wynyard	279 74
Elliott, Hume, McKagne and Anger, Toronto	244 06
Ellis and Brown, Vancouver	936 83
Ewart, Scott, Kelley and Kelley, Ottawa	75 00
Eyre, R. W., Vancouver	133 72
Faford, R., Matane	627 88
Falardeau, A., Quebec	51 00
Farris, Farris, Emerson, Stultz and Sloan, Vancouver	500 00
Fetherstonhaugh and Co., Ottawa	117 40
Fieldhouse, H. V., Wainwright	44 70
Finkelstein, Finkelstein, White, Berg and Layton, Winnipeg	1,374 14
Fisher and Huxley, Winnipeg	45 90
Fitch, C. R., Fort Frances	40 53
Fitzpatrick, Dupre and Gagnon, Quebec	42 95
Floyd, D. P., Guysborough	84 00
Fontaine, G., Hull	48 42
Fontaine and Lemay, Quebec	237 85
Ford, Miller and Harvie, Calgary	1,021 98
Forsyth, Robert, Toronto	722 72
Fournier, J. O., Montreal	20 00
Francœur, J. N., Quebec	1,455 26
Fraser, G. L., Vancouver	160 25
Fulton, J. A., Guysborough	67 50
Gagnon, Armstrong and Merson, Moose Jaw	71 31
Gagnon, O., Montreal	102 60

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Gallagher, Rogers and Shea, Boston, Mass.	22 00
Galligan, T. J., Pembroke	20 00
Gardner, E., Humboldt.	348 53
Gariepy, C. E., Edmonton.	25 00
Gee and Hossie, Shaunavon	117 88
Genest, Jean, Ottawa.	196 95
Geoffrion and Prud'homme, Montreal.	256 35
Gilchrist, Hogarth and Estey, Saskatoon.	245 45
Gillis, J. E., Blairmore.	73 55
Giroux, Fraser and Moraw, Edmonton.	513 37
Godfrey, J. M., Toronto.	87 09
Gooderham, Langman and Sinclair, Toronto.	207 20
Goodwill, J. E. L., Peterborough.	5 00
Goodwillie, F. B., Melfort.	47 30
Goulet, Ville-Marie.	45 00
Grace, Wilfrid J., Ottawa.	72 50
Graham, Graham and Bowyer, Brampton.	37 85
Graham, R. H., New Glasgow.	24 70
Grant, A. N., Esterhazy	11 00
Grant, D. M., Huntsville.	5 32
Grant, E. J., Kipling, taxed costs.	241 50
Grant, F. W., Midland.	133 58
Gravel and Gallant, Gravelbourg.	132 47
Gray, A. A., Vancouver.	106 35
Grayson, Emerson, and McTaggart, Moose Jaw, $151.69, taxed costs, $109.07.	260 76
Gregory, W. H., Stratford.	67 23
Greig, W. C., Ottawa.	25 00
Grenier, J. A., Joliette.	20 00
Grierson, J. F., Oshawa.	20 00
Griffin, R. R., Antigonish.	40 50
Griffiths and Forestell, Niagara Falls.	328 00
Guerard and Pelland, Quebec	27 70
Gurd and Spreull, Cranbrook.	507 24
Hall, T. F., Cobourg.	439 57
Hall and O'Halloran, Victoria.	225 50
Halliday, Davis and Fraser, Prince Albert.	30 00
Halpin, P. K., Prescott.	18 72
Hamilton, H. S., Sault Ste. Marie.	262 78
Hanley, W. J., Toronto.	383 57
Hanna, L. A., Port Alberni.	7 50
Hanway, J. A., Amherst.	62 57
Harding and Clarke, Toronto.	425 64
Harper and Sargent, Vancouver.	532 07
Harstone, L., St. Mary's.	47 00
Hartley, J. C. & R. P., Woodstock.	2 00
Harwood, C. A., Montreal.	108 32
Hatton, J. S., Star City.	50 00
Hawthorne and Rappell, Assiniboia.	178 93
Henderson and McGuire, Toronto.	594 60
Hennebury, E., St. John.	307 60
Henry, Rogers, Harris and Stewart, Halifax.	215 87
Hicks, Joseph, Macleod.	55 40
Hoffman, Norman R., Gull Lake.	7 15
Howatt and Howatt, Edmonton.	1,256 31
Howden, A., Rapid City.	20 00
Hudon, Jean, Quebec.	20 00
Hugg, Johnson and Garson, Winnipeg.	171 14
Hunt, Auld and Warburton, Winnipeg.	45 00
Hunt, J J., Hamilton.	182 51
Huycke, Wilfrid F., Peterborough.	153 05

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Inman, G. S., Charlottetown	110 60
Ivey, Elliott and Gillanders, London	463 30
Jackson, M. B., Victoria	523 36
Jacobs, L. W., Montreal	10 00
Jacobs, Z. W., Cardston	21 28
Jennings and Clute, Toronto	239 83
Johnson, Thomas, Bracebridge	128 16
Jolly, Wm. J., Weyburn	432 86
Jones and Jones, Woodstock	1,243 00
Jones and Leonard, Toronto	1,407 92
Jones, T. M., Woodstock	12 18
Keith, H. S., St. John	30 00
Kelley, W. C., West Summerland	101 49
Kelly, J. H., New Carlisle	926 50
Kelly, John J., Oyen	14 20
Kelly, M. Alonzo, Campbellton	18 86
Kennedy, J. D., New Westminster	80 00
Kenning, Cleary and Levin, Windsor	205 40
Kenzie, W. A., Winnipeg	35 00
Kerr, Charles W. and Co., Toronto	3,251 68
Kerr, McNevin and Kerr, Chatham	99 16
Kerr and Parker, Kamloops	148 00
Kilgour, R. O., Mount Forest	143 45
Killam and Beck, Vancouver	43 43
Killoran, Jas. L., Goderich	14 50
Labadie, Paul, notary, Montreal	1,430 00
Labreque and Labreque, notaries, Quebec	26 70
Lacerte, Henri, Winnipeg	18 20
Laferte, H., Quebec	375 00
Laflamme, L. K., Montmagny	573 00
Lafleur, E., Montreal	6,418 33
Laidlaw, L. N., Medicine Hat	105 00
Lajoie and Lajoie, Three Rivers	10 00
Laliberté, E., Montreal	78 20
Landry and Pottier, Yarmouth	346 00
Lane, Wood and Company, Vancouver	171 50
Lapointe and Rochette, Quebec	80 00
Latchford, A. M., Toronto	2,165 04
Laurier, Robert, Ottawa	25 00
Laverty, Hale and Dixon, Montreal	81 20
Lawe and Fisher, Fernie	453 61
Lawson and Lawson, Chesterville	16 00
Leduc, Paul, Ottawa	184 01
Lee, O'Donoghue and Harkins, Toronto	64 15
Lefebvre, A., Grand'Mere	144 40
Lefebvre, J. E., Farnham	66 85
Legault and Fournier, Hull	117 40
Legault, L. L., Lachute	50 85
Legrand and Perrier, Montreal	133 00
Lindsay and Hutcheon, Prince Albert	276 86
Little, F. C., Lucky Lake	29 00
Livingston, Atkinson and Clink, Battleford	112 37
Livingston, C. W., Toronto	100 25
Livingston, W. A., Annapolis Royal	57 04
Locke, Charles G., Saskatoon	874 15
Locke and Thomas, Coronation	44 90
Lockhart, N. J., Estevan	300 96
Lockwood, Edward H., New York	777 73
Lowery, E. W., Winnipeg	1,051 25
Lyle, R. F., Morrisburg	2 00

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Lynch, D. J., Campbellford	30 59
MacCracken and Fleming, Ottawa	3 60
Macdonald, G. S., Port Colborne	1,013 80
Macdonald and Lawrence, Vancouver	181 20
Macdonald and Prenter, Vancouver	2,823 69
Macdonald, M .A., Vancouver	622 26
MacGregor, Alex., Toronto	40 81
Machin and Popham, Kenora	204 83
Mack, Joson M., Liverpool	79 45
MacKay, Miller and Green, Victoria	417 30
MacKenzie, A. G., Amherst	32 59
MacKinnon and McNeil, Charlottetown	184 45
MacKinnon, Rutherford and Rowand, Earl Grey	208 07
Macklem and Geddes, Saskatoon	127 05
MacLaren, R. F., Rocky Mountain House	71 33
MacLean, D. R. C., Winnipeg	786 66
MacMillan, McKenzie and Brown, North Sydney	316 84
MacNeil, M. G., Winnipeg	4,352 44
MacPhee, H. F., Georgetown	80 05
MacPherson, M. A., Regina	30 28
Madden, J. E., Napanee	20 00
Maddin, J. W., Sydney	55 00
Mahon, G. F., Woodstock	56 00
Major, F. B., Hull	10 00
Markham and Ryan, Toronto	636 80
Martineau, J., Montreal	52 00
Matheson, MacKenzie, Vancouver	10 00
Mathieson, Salter and Firth, Prince Albert	67 34
Matthew, E. G., Nelson	56 71
Mayers, Stockton and Smith, Vancouver	33 90
Mayrand and Gervais, Quebec	282 57
McArdle and Davidson, Calgary	123 95
McBride, J. Boyd, Edmonton	1,225 00
McCabe, E. P., Sherbrooke	70 00
McCallum, Sproule and Company, Winnipeg	41 00
McCarron and McCarron, St. Catharines	17 71
McCarthy, W. C., Ottawa	1,305 54
McComber and McComber, Port Arthur	320 90
McCrossan, G. E., Vancouver	5,150 00
McCullough, P., Markdale	45 70
McDade and Barry, Chatham	36 67
McDaniel, B. J., Punnichy	50 00
McDonald, D., Vancouver	30 00
McDonald, J. A., North Sydney	775 50
McDonald and Reynolds, North Bay	182 52
McElderry, J. H., Guelph	10 77
McEvoy and Henderson, London	58 51
McEwan, M. N., Brantford	317 35
McGreer, J. A., Vancouver	464 00
McGuigan, Mark, Charlottetown	691 60
McHugh, J. P., Toronto	60 00
McIntyre, J. M., Sackville	351 40
McIntyre and McKenzie, Sydney	367 21
McKay, A. T., New Glasgow	120 45
McKay and Orr, Vancouver	221 19
McKay, R. G., New Glasgow	161 80
McKee, H. E., Cobalt	171 75
McKenna, F. O., Bow Island	123 35
McKimm, C. H., Smith's Falls	29 87

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

McKim, L. T., Melville	70 13
McKinnon, R. L., Guelph	110 17
McLaren, E. L., Canora	222 86
McLatchy, H. O., Truro	193 40
McLean, R., Bassano	164 68
McLellan and Hughes, Fredericton	324 15
McLennan, D., Port Hood	134 61
McLeod, Black and Company, Winnipeg	100 76
McLeod, Neil, Summerside	272 88
McMurchy and Moyer, Regina	120 16
McMurray, Miss M. B., Winnipeg	295 27
McNair, John B., Fredericton	82 41
McNeice, J. J., Foam Lake	30 00
McNiven, Fraser and Fyffe, Regina	20 00
McNutt, Thos., Saltcoats	4 20
McPhee, Smith and Company, Yorkton	169 43
McPherson and Porter, Portage la Prarie	488 34
McQueen, J. J., Shediac	231 20
McRae, J. D., Portage la Prarie	23 30
McRae, W. F., Gorebay	50 00
Menzies and Cluff, London	10 00
Mercier, J. A., Montreal	760 80
Mercier and Lafleur, Ottawa	169 56
Meredith, Holden, Hague, Shaughnessy, Montreal	463 80
Mickle, C. J., Chesley	4 38
Milligan, Alex. J., Veteran	4 30
Milner, Matheson, Carr and Dafoe, Edmonton, taxed costs	139 40
Mitchell, F. H., Glenboro	80 00
Moisan, W. A., notary, Drummondville	48 35
Monarque, G., Sorel	285 90
Monette, P., Montreal	545 00
Monty, Duranleau, Ross and Angers, Montreal	75 00
Moore, H. Stuart, London, England	1,172 99
Moore and Wearing, Peterborough	143 60
Moore and Wyness, Vancouver	601 02
Morin, L., St. Joseph de Beauce	69 80
Morkin and Annis, Winnipeg	160 06
Morley, A. W., Winnipeg	40 00
Mulcahy and Harvey	266 24
Mulligan and Mulligan, Sudbury	810 79
Mundell, Proctor and Frith, Moosomin	128 01
Munro, W. N., Palmerston	39 90
Murphy and Donald, Toronto	1,714 92
Murphy, T. J., London	161 70
Murray, McKinnon and Inglis, Halifax	196 18
Murray, Robertson and Thomas, Winnipeg	175 25
Murray and Murray, Chatham	12 25
Mustard, W. J. A., Edmonton	35 24
Nadeau and Pratte, Quebec	483 35
Nay and Irvine, Wilkie	85 00
Newman, A. C., Port Elgin	43 40
Nicol, Lazure and Couture, Sherbrooke	63 00
Noiseux and Noiseux, notaries, Farnham	65 55
Norris, G. G., Alix	41 40
Nutting and Gingras, Waterloo	128 75
O'Brien, M. J., Mundare	62 60
O'Connor, G. B., Edmonton	160 60
O'Connor and Moore, Lindsay	82 50
O'Connor, T. J., Calgary, taxed costs	50 00
O'Keefe, J., Gleichen	20 00

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Oldham, J. N., Hanna	5 00
Olding and Olding, North Battleford, taxed costs	120 73
O'Neill, J. A. W., Vancouver	500 00
O'Reilly and Kay, Hamilton	525 05
Ormiston, W. S., Uxbridge	55 00
O'Shea and Irving, Nelson	83 00
O'Sullivan, D. W., Timmins	214 40
Owen, Daniel, Annapolis Royal	781 25
Palmer, H. J., Charlottetown	45 79
Panton, A. M., North Battleford	84 90
Paquette, A. E., Shawinigan Falls	148 35
Pardee, Gurd, Fuller and Taylor, Sarnia	282 05
Paré and Dussault, Amos	283 91
Parent, Honore, Montreal	53 25
Parent, J. A., Hull	94 00
Parish and McGlade, Brockville	169 45
Parker, R. G., Kamloops	37 35
Parlee, Freeman and Howson, Edmonton	93 78
Parsons, W. G., Middleton	733 55
Patmore and Fulton, Prince Rupert	39 00
Paton and Robertson, Bridgewater	653 60
Patterson, M. A., Sydney	610 75
Patterson, W. H., Vancouver	203 98
Pearson, A. E., Sussex	15 00
Pepler, E., Vancouver	9 28
Perrault, Lavergne and Girouard, Arthabaska	48 35
Perron, Taschereau, Rinfret, Valle and Genest, Montreal	107 95
Petrie, H. D., Hamilton	233 17
Pettigrew, A., Quebec	92 10
Picard, L. P., Quebec	93 15
Plante, L., Montreal	1,560 50
Plaxton and Plaxton, Toronto	19 00
Pontbriand, P. N., Sorel	20 40
Pouliot, J. L., Montreal	234 34
Power, J. H., Halifax, taxed costs	194 44
Purvis, C. G., Viking	10 00
Quain, Redmond, Ottawa	108 25
Racine, J. S., notary, Montreal	115 55
Rainville, J. H., Montreal	75 00
Ramsay, H. C., Bathurst	121 50
Rea, Wm., Edmonton	10 00
Reed, Alex. H., Turtleford	10 00
Regnier, A., St. John's	40 00
Reid, Wallbridge, Douglas and Gibson, Vancouver	143 55
Reinhard, G. F., Vernon	35 50
Richard, C. T., Bathurst	10 00
Rivet, L. A., Montreal	2,322 85
Robichaud, L. P. A., Richibucto	215 00
Robinson, C. C., Toronto	5,044 13
Robinson and Rand, Moncton	86 28
Robitaille and Fafard, Quebec	20 00
Roche, F. D., notary, Killaloe	1 00
Rogers and Masterman, Dauphin	409 99
Roscoe, B. W., Kentville	623 01
Ross, Donald, Barrie	98 00
Ross, Graham and Sifton, Moose Jaw	202 51
Rothwell, Johnson, Bergman and McGhee, Winnipeg	41 00
Rowell, Hon. N. W., Toronto	8,659 16
Rowlings, G. A. R., Sydney	1,326 68
Roy, Laetare, Quebec	197 80

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Con.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Suite

DETAILS—*Continued*—DÉTAILS—*Suite*

Roy, Louis P., Winnipeg	29 20
Russell, A. H., Lunenburg	10 00
Russell, Charles and Company, London, England	14,383 61
Russell and Fielding, Halifax	1,404 94
Russell, J. A., Vancouver	2,039 23
Rutherford, H. S., Eriksdale	40 00
Rutledge, J. E., Halifax	206 00
Ryan, E. F., Calgary	473 82
St. Germain, Omer, Morinville	380 90
St. Laurent, Gagne, Devlin and Taschereau, Quebec	591 05
Sangster, H. W., Windsor	35 25
Sasseville, Emile L., Montreal	186 10
Saunders, A. C., Summerside	262 45
Saunders, Frank C., Vancouver	553 64
Scott, H. J., Toronto	20,000 00
Seaborn, Kent and Company, Moose Jaw	60 00
Sellon and Weir, Kitchener	48 22
Shaunessy, E. A., Petrolia	22 50
Shaw, D. E., Charlottetown	30 00
Shea, Ambrose, Kingston	84 60
Shepherd, Dunlop and Rice, Lethbridge	329 95
Sherren, J. C., Moncton	170 00
Shinbane, Morosnick and Roblin, Winnipeg, taxed costs	40 00
Silver and Nichols, Halifax	260 15
Simpson, D. B., Bowmanville	35 18
Sinclair and Macdonald, New Glasgow	134 13
Sinclair, R. V., Ottawa	330 42
Smith, A. R., Unity	10 00
Smith and Crawford, Portage la Prairie	110 00
Smith, E. F., Quill Lake	119 34
Smith, H. G., Toronto	28 00
Smith, R. C., Dauphin	5 00
Smith and Stockton, Vancouver	15 00
Sparkling and Mighton, Battleford, taxed costs	82 38
Spence, Jas. H., Toronto	186 63
Stackhouse, R. T., Montreal, taxed costs	179 60
Stewart, A. E., Shellbrook	45 13
Stewart, W. Eric, Lindsay	80 00
Stockwell, R. F., Cowansville	196 10
Stone, H. E., Parry Sound	30 00
Strong, Ernest H., Summerside	58 78
Sullivan, John A., Montreal	3,109 27
Surveyer, Mr. Justice E. Fabre, Montreal	44 00
Sutherland, Geo. J. A., Vancouver	94 64
Swinburne and Richardson, Toronto	20 00
Sylvestre, A., Roberval	388 60
Symington, H. J., Winnipeg	5,718 80
Talbot, L. A., Quebec	233 00
Talbot, L. U., Thetford Mines	83 10
Tanner, A. H., Montreal, $168, taxed costs, $1,588.05	1,756 05
Taylor, E. L., Winnipeg	2,442 35
Telford and Birnie, Owen Sound	99 25
Tellier, Leopold, Montreal	693 70
Theriault, Bienvenue and Lacroix, Quebec	25 00
Thibaudeau and Lanctot, Montreal	377 90
Thomson, G. C., Swift Current	11 50
Thomson, Levi, Wolsely	107 40
Thouin, J. A., Montreal	278 90
Towell and Towell, Moosomin	51 72
Trites and Richard, Sackville	50 00

LEGAL EXPENSES, DISBURSEMENTS AND TAXED COSTS—Conc.
DÉPENSES JURIDIQUES, DÉBOURSÉS ET FRAIS TAXÉS—Fin

DETAILS—*Concluded*—DÉTAILS—*Fin*

Trudel, J. A., notary, Three Rivers	16 00
Tuck, D. C., Vernon	256 90
Turnbull, Turnbull and Alton, Regina	29 63
Van der Voort, O'Connell, Gallivan and Van der Voort, Toronto	172 31
Vanstone, R., Wingham	5 00
Vezina, J. P., notary, St. Bruno de Guiges	73 93
Wade, H. R., Vancouver	41 60
Walker, D. S., North Battleford	181 19
Wallace, Wm. B., St. John	258 66
Weir, R. Stanley, Montreal	159 50
Wells, Lynch and Wilson, Sherbrooke	203 40
Wemyss and Wemyss, Neepawa	4 37
Whalen, T. H., Newcastle	27 00
White and Blanchard, Shelburne	10 00
White and Martin, Victoria	2,023 93
Whitman, H. A., Wynyard	77 03
Widdifield, W. C., Newmarket	74 65
Wilkie and Hamilton, Toronto	291 90
Williams, Manson and Gonzales, Prince Rupert	119 20
Wilson and Glen, Russell	159 15
Wilton and Ritchie, Winnipeg	1,464 77
Wismer, G. S., Vancouver	30 25
Wright, S. R., Swan River	44 02
Wright and Wright, Calgary	215 61
Wright and Wright, Renfrew	86 60
Young, Alex. McB., Prince George	10 00
Young, Newton M., Toronto	177 30
Yule, Gilbert H., Saskatoon	708 59
Total	$ 241,946 26

EXPERIMENTAL FARMS—FERMES EXPÉRIMENTALES

EXPERIMENTAL FARMS—REVENUE AND EXPENDITURE, 1924-25
—
FERMES EXPERIMENTALES—REVENUS ET DÉPENSES, 1924-25

Name of Farm — Nom de la ferme	Total Revenue — Revenu total	Agriculture		Public Works — Travaux publics		Excess of Expenditure — Excédent de dépenses
		Salaries and Wages — Traitements et gages	Other Expenses — Autres dépenses	Buildings and Repairs — Edifices et réparations	Total	
Central	$67,106 88	$207,121 34	$ 210,780 68	$79,811 15	$497,713 17	$430,606 29
Kentville	12,935 19	35,720 57	16,985 96	18,436 08	71,142 61	58,207 42
Nappan	11,387 69	31,713 31	16,973 07	3,369 48	52,055 86	40,668 17
Charlottetown	6,522 22	27,780 86	12,722 19	7,315 88	47,818 93	41,296 71
Fredericton	9,107 09	34,596 77	14,860 84	14,599 06	64,056 67	54,949 58
Cap Rouge	11,653 25	43,312 87	34,291 13	12,888 53	90,492 53	78,839 28
La Ferme	5,108 89	26,517 74	9,921 11	3,457 69	39,896 54	34,787 65
Lennoxville	15,539 74	32,861 71	21,010 32	5,277 23	59,149 26	43,609 52
Ste. Anne de la Pocatiere	5,267 48	28,869 02	16,256 45	5,811 04	50,936 51	45,669 03
Kapuskasing	10,296 17	36,881 63	12,999 25	8,531 74	58,412 62	48,116 45
Brandon	8,844 91	37,213 58	15,551 10	9,041 02	61,805 70	52,960 79
Morden	5,635 25	25,063 89	12,766 26	8,330 02	46,160 17	40,524 92
Indian Head	6,337 13	35,751 29	15,985 50	5,095 06	56,831 85	50,494 72
Rosthern	11,874 69	25,514 60	10,818 39	3,173 80	39,506 79	27,632 10
Scott	7,218 63	20,983 62	14,337 62	5,958 90	41,280 14	34,061 51
Swift Current	6,934 56	21,961 09	15,160 00	1,121 15	38,242 24	31,307 68
Lacombe	16,201 44	35,806 83	19,652 32	6,851 87	62,311 02	46,109 58
Lethbridge	22,400 97	33,327 46	28,296 82	12,234 48	73,858 76	51,457 79
Agassiz	11,750 16	29,772 58	16,482 50	7,881 97	54,137 05	42,386 89
Invermere	1,748 82	17,623 58	13,733 57	11,771 17	43,128 32	41,379 50
Sidney	4,929 77	24,087 65	9,140 95	6,102 75	39,331 35	34,401 58
Summerland	4,909 64	32,536 05	18,448 59	14,529 18	65,513 82	60,604 18
New Farms	861 83	17,127 48	5,013 64	.....	22,141 12	21,279 29
Illustration Stations	.....	14,568 36	41,341 72	.....	55,910 08	55,910 08
Tobacco Farms	17,253 61	28,970 53	14,418 90	4,491 26	47,880 69	30,627 08
Experiments in Flax at Clinton and Forest, Ont.	.....	942 25	1,473 07	.....	2,415 32	2,415 32
Pathological Stations	.....	357 25	14,191 49	.....	14,548 74	14,548 74
Total	281,826 01	906,983 91	633,613 44	256,080 51	1,796,677 86	1,514 851 85

MISCELLANEOUS STATEMENTS

PUBLIC WORKS DEPARTMENT—GRAVING DOCKS
—
MINISTÈRE DES TRAVAUX PUBLICS—BASSINS DE RADOUB

REVENUE—REVENUS

Name of dock — Nom du bassin	1924-25	1923-24	1922-23	1921-22	1920-21	Total Five Years — Total pour cinq ans
Champlain dock (in operation since May 1, 1921)..	$37 785 00	$56 259 36	$42,491 25	$40,408 93	.....	$176,944 54
Lorne dock.....	19,706 00	24,997 75	32,800 25	33,187 39	$30,609 00	141,300 39
Kingston dock (rented).....	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	25,000 00
Selkirk, Man. slip.....	2,393 95	2,821 55	3,203 90	2,540 00	3,055 85	14,015 25
Esquimalt, B.C., old dry dock.....	32,480 40	33,483 90	21,041 60	30,657 23	26,253 30	143,916 43
	97,365 35	122,562 56	104,537 00	111,793 55	64,918 15	501,176 61

EXPENDITURE—DÉPENSES

Name of dock — Nom du bassin	1924-25	1923-24	1922-23	1921-22	1920-21	Total Five Years — Total pour cinq ans
Champlain, Que.....	$66,439 75	$69,862 78	$45,209 72	$37,506 68	$7,446 31	$226,465 24
Lorne, Que.....	35,193 38	50,241 28	32,088 86	30,048 55	34,393 44	181,965 51
Kingston, Ont.....	.....	.....	.....	.....	.....	.....
Selkirk, Man.....	3,104 46	3,991 47	2,421 88	4,769 47	4,252 57	18,539 85
Esquimalt, B.C.....	21,907 78	20,035 03	20,757 48	21,882 90	22,248 00	106,831 19
	126,645 37	144,130 56	100,477 94	94,207 60	68,340 32	533,801 79

PUBLIC WORKS DEPARTMENT—TELEGRAPHS
—
MINISTÈRE DES TRAVAUX PUBLICS—TÉLÉGRAPHES

REVENUE—REVENUS

—	1924-25	1923-24	1922-23	1921-22	1920-21	Total Five years — Total pour cinq ans
Land and Cable Telegraphs, Lower St. Lawrence and Maritime Provinces	$33,149 58	$30,903 37	$31,993 12	$33,116 77	$37,491 28	$166,654 12
Telegraphs—						
Saskatchewan	3,752 77	4,284 87	6,842 66	7,653 11	8,651 72	31,185 13
Alberta	16,727 94	14,451 92	20,100 87	28,832 87	40,063 66	120,177 26
British Columbia, Mainland	74,888 88	73,731 44	69,228 59	64,339 31	58,963 36	341,151 58
Vancouver Island	59,734 93	55,782 95	56,815 92	47,935 28	52,023 83	272,292 91
Yukon System	94,642 33	94,776 98	99,701 76	108,254 00	133,276 58	530,651 65
Generally	.....	.....	.....	.....	.....	.....
	282,896 43	273,931 53	284,682 92	290,131 34	330,470 43	1,462,112 65

EXPENDITURE—DÉPENSES

—	1924-25	1923-24	1922-23	1921-22	1920-21	Total Five Years — Total pour cinq ans
Land and Cable Telegraphs, Lower St. Lawrence and Maritime Provinces	$207,971 49	$218,329 87	$238,327 80	$222,996 23	$263,609 03	$1,151,234 42
Telegraphs—						
Saskatchewan	47,176 00	58,448 53	71,401 65	72,476 99	72,629 03	322,132 20
Alberta	83,985 68	94,136 06	107,824 72	112,504 44	111,310 86	509,761 76
British Columbia, Mainland	102,481 30	109,118 92	103,527 42	106,883 97	98,156 75	520,168 36
Vancouver Island	130,768 14	125,768 51	129,280 31	144,120 72	152,776 81	682,714 49
Yukon System	244,092 30	242,530 33	255,564 57	264,319 29	289,806 69	1,296,313 18
Generally	4,762 15	4,224 75	6,668 97	10,146 15	10,259 07	36,061 09
	821,237 06	852,556 97	912,595 44	933,447 79	998,548 24	4,518,385 50

MISCELLANEOUS STATEMENTS

GRAND SUMMARY OF REVENUE AND EXPENDITURE OF THE DOMINION GOVERNMENT IN THE YUKON TERRITORY

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TABLEAU SOMMAIRE DES REVENUS ET DES DÉPENSES DU GOUVERNEMENT FÉDÉRAL AU TERRITOIRE DU YUKON

—	1922-23		1923-24		1924-25	
	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses
Agriculture	.....	$5,525 48	.....	$2,457 80	.....	$3,082 45
Customs and Excise	$111,742 75	32,866 04	$87,898 92	29,042 05	$183,415 72	31,711 58
Finance	39,877 59	3,042 54	47,181 62	3,007 65	.....	.....
Immigration and Colonization	.....	349 98	.....	388 85	.....	180 91
Indian Affairs	.....	36,995 74	.....	30,007 83	.....	38,987 19
Interior	96,911 77	197,330 25	86,839 97	341,581 02	72,697 20	302,862 89
Justice	277 75	36,271 09	547 50	33,157 03	665 31	24,309 57
Marine and Fisheries	1,320 00	.....	1,315 00	.....	1,310 00	.....
Mines	.....	7,460 51	.....	9,045 19	.....	8,881 22
Post Office	14,089 07	158,655 92	14,059 55	166,108 26	12,207 17	159,062 14
Public Works	16,898 22	86,501 67	14,732 83	71,980 66	14,590 54	69,198 67
Royal Canadian Mounted Police	.....	109,786 43	.....	106,968 31	.....	94,994 95
Trade and Commerce	52 20	472 60	108 70	360 00	99 70	415 10
National Defence	.....	.....	.....	5,834 06	.....	13,291 95
Totals—Totaux	281,169 35	675,258 25	252,684 09	799,938 71	284,985 64	746,978 62
Excess of Expenditure over Revenue	394,088 90	.....	547,254 62	.....	461,992 98	.....

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE OF THE YUKON TERRITORIAL GOVERNMENT

—

TABLEAU COMPARATIF DES REVENUS ET DES DÉPENSES DU GOUVERNEMENT TERRITORIAL DU YUKON

——	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25
Revenue—Revenus—								
Land taxes	.....	.....	$5,523 25	$6,490 47	$8,035 26	$9,325 69	$8,638 81	$6,982 26
Poll taxes	.....	$16,032 00	11,328 00	10,437 00	5,747 00	7,685 00	7,085 00	6,465 00
Sundry taxes and licenses	$25,150 00	17,620 00	13,492 52	18,834 30	27,210 54	22,884 52	25,545 62	27,193 16
Liquor permits	30,816 02	8,055 23	.....	6,496 53	4,635 00	.....	.....	.....
Liquor profits	.....	.....	.....	18,425 28	1,476 04	50,000 00	75,000 00	50,000 00
Miscellaneous revenue	22,140 44	15,733 97	10,635 54	2,974 51	10,112 81	5,127 14	6,309 69	5,355 14
	78,106 46	57,441 20	40,979 31	63,658 09	57,216 65	95,022 35	122,579 12	95,995 56
Dominion Gov't. Grants	200,000 00	100,000 00	140,000 00	130,000 00	85,000 00	125,000 00	125,000 00	115,000 00
	278,106 46	157,441 20	180,979 31	193,658 09	142,216 65	220,022 35	247,579 12	210,995 56
Expenditure—Dépenses—								
Salaries	10,498 00	8,165 00	8,400 00	9,900 00	9,900 00	10,200 00	10,200 00	10,200 00
Travelling expenses	2,585 43	1,165 33	1,385 62	1,773 99	1,195 02	1,408 16	1,015 05	910 48
Yukon Council	8,181 05	7,084 50	7,441 50	1,541 00	3,062 90	2,601 80	1,344 00	1,393 00
Schools	50,376 36	43,631 92	41,695 67	40,200 10	36,646 19	37,555 66	40,756 07	43,560 11
Grants	74,292 68	51,977 05	52,724 64	52,842 18	43,075 64	79,039 70	72,935 48	66,397 54
Roads	100,796 80	50,006 60	62,864 49	59,851 49	49,699 33	102,128 40	104,692 94	100,634 79
Miscellaneous	14,893 76	7,415 12	11,829 17	7,106 01	6,282 51	6,440 44	6,026 56	6,252 68
	261,624 08	169,445 52	186,341 09	173,214 77	149,861 59	239,374 16	236,970 10	229,348 60
Excess of Expenditure over Receipts	* 16,482 38	12,004 32	5,361 78	* 20,443 32	7,644 94	19,351 81	* 10,609 02	18,353 04
Summary—								
Revenue	78,106 46	57,441 20	40,979 31	63,658 09	57,216 65	95.022 35	122,579 12	95,995 56
Expenditure	261,624 08	169,445 52	186,341 09	173,214 77	149,861 59	239,374 16	236,970 10	229,348 60
Excess of Expenditure over Revenue	183,517 62	112,004 32	145,361 78	109,556 68	92,644 94	144,351 81	114,390 98	133,353 04
Dominion Grants	200,000 00	100,000 00	140,000 00	130,000 00	85,000 00	125.000 00	125,000 00	115,000 00
Net excess of Receipts over Disbursements	16,482 38	* 12,004 32	* 5,361 78	20,443 32	* 7,644 94	* 19,351 81	10,609 02	* 18.353 04

*These amounts are excess of Receipts over Expenditure.

AUDITOR GENERAL'S REPORT

1924-25

PART "d"

TREASURY BOARD OVER-RULINGS

TREASURY BOARD CORRESPONDENCE AND CORRESPONDENCE ON MATTERS CONNECTED WITH THE ADMINISTRATION OF THE CIVIL SERVICE AND SUPERANNUATION ACTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "d"

DÉCISIONS RENVERSÉES PAR LE CONSEIL DU TRÉSOR

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR ET CORRESPONDANCE SUR LES QUESTIONS RELATIVES À L'ADMINISTRATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DES PENSIONS DE RETRAITE

TREASURY BOARD OVER-RULINGS OF THE AUDITOR GENERAL'S DECISIONS BETWEEN THE SESSIONS OF 1925 AND 1926

Interior Department: Payment to MacLaren Construction Company on Compassionate Grounds without the Special Authority of Parliament

AUDIT OFFICE, July 20, 1925.

DEAR SIR,—I have received a copy of an Order in Council of the 17th inst. (P.C. 1090) authorizing you to pay to the MacLaren Construction Company, an amount of $14,000 in connection with a contract for the erection of a bridge over the Athabasca River in Jasper Park.

The proposed payment is, according to the Order in Council, an allowance to the Contractor on compassionate grounds, to assist him financially, as he sustained losses of about $28,000 in carrying on the work, due largely to the action of flood waters. It is further stated in the Order that the sum of $14,000 to compensate the MacLaren Construction Company in connection with its loss is included in an amount of $40,000 voted at the last session of Parliament under item No. 468.

I beg to point out that, in my opinion, no payment on compassionate grounds can be made without the special authority of parliament, and that the vote referred to gives no such special authority, the item simply reading "To provide for the expenses connected with the Canadian National Parks, etc.—Further amount required, $40,000.00," without any reference to the proposed payment.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

TREASURY BOARD, July 27, 1925.

DEAR SIR,—I enclose submission from the Honourable, the Acting Minister of the Interior, concerning payment of $14,000 to the MacLaren Construction Company, also Order-in-Council dated July 17, 1925, and letter from the Assistant Auditor General dated July 20, 1925.

Will you be good enough to furnish your opinion as to parliamentary authority for this payment, as required by Section 42 of the Consolidated Revenue and Audit Act.

Yours truly,

J. C. SAUNDERS, *Secretary.*

The Deputy Minister of Justice.

JUSTICE DEPARTMENT, July 31, 1925.

DEAR SIR,—Referring to your letter of the 27th instant (T 114729 B.), with regard to the proposed payment of $14,000 to the MacLaren Construction Company, I have the honour to inform you that, having in view previous rulings of this Department with regard to the control of the Government over the expenditure of appropriations of Parliament, particularly that given by Sir Oliver

Mowat to the Treasury Board, dated the 9th November, 1897, this Department is of opinion that the appropriation in question constitutes sufficient parliamentary authority for the payment in question.

Papers returned.

Yours truly,

W. STUART EDWARDS, *D.M.J.*

The Secretary of the Treasury Board.

TREASURY BOARD MINUTE, August 18, 1925.—The Board had under consideration a letter from the Acting Minister of the Interior, submitting for decision of the Board, an application from the Department of the Interior for the issue of a cheque in favour of the MacLaren Construction Company, for $14,000.00 to compensate the said company in connection with loss sustained in connection with the construction of a bridge over the Athabasca River in Jasper Park.

With reference to this subject, objection was taken by the Assistant Auditor General that there is no Parliamentary authority for the issue of the cheque in question.

The facts of the case are set out in Order-in-Council of the 17th July, 1925 (P.C. 1090), and in the letter of the Assistant Auditor General of July 20, 1925.

The Board has had under consideration an opinion from the Deputy Minister of Justice setting forth that there is Parliamentary authority for the issue of the cheque in question.

In view of the opinion expressed by the Deputy Minister of Justice, the Board are of the opinion that the objection of the Auditor General is not well founded, and should be overruled.

The Board, therefore, direct that a cheque be issued for payment of the claim in question.

J. C. SAUNDERS, *Secretary.*

TREASURY BOARD CORRESPONDENCE AND CORRESPONDENCE ON MATTERS CONNECTED WITH THE ADMINISTRATION OF THE CIVIL SERVICE ACT AND SUPERANNUATION ACT, 1924

Appropriation Accounts: Explanations of Savings

AUDIT OFFICE, January 28, 1925.

DEAR SIR,—Your Private Secretary mentioned to me this afternoon over the telephone that you would like to know the Section of the Consolidated Revenue and Audit Act or other statutory authority under which I consider I am entitled to get from the various spending departments an explanation, not only of any excess expenditure over the grants in the appropriation accounts, but also an explanation of the grants not used.

Section 56 of the Audit Act explicitly provides that every appropriation account when rendered to the Auditor General shall be accompanied by an explanation showing how the balances on the grants included in the previous accounts have been adjusted, and shall also contain an explanatory statement of any excess of expenditure over the grants included in such account.

Though it is not provided with equal clearance that there should also be an explanation of the grants not used still I am of opinion that such an inference is within the reasonable intention of the Section.

The Auditor General is called upon to examine and certify the appropriation accounts for the information of the House of Commons and if, in the course of his examination, he finds that there are grants which so far as the appropriation accounts before him show, have been voted by Parliament in excess of the needs of the public service for the fiscal year concerned I am of opinion it is his plain duty to bring these excess votes specially to the notice of Parliament and consequently in all fairness he should be in a position to report at the same time the departments' explanation.

I find on reference to reports of earlier years, especially under Mr. McDougall, the first Auditor General of Canada, that it was the practice to ask for similar explanations and to publish them in the annual report to the House of Commons.

It is also the universal practice in England as can be seen from the annual report of the Comptroller and Auditor General.

Yours faithfully

GEORGES GONTHIER, *A.G.*

The Hon. J. A. ROBB, Acting Minister of Finance.

(NOTE.—No reply has been received.)

Allowances to Government Employees for use of their Motor Cars

AUDIT OFICE, February 2, 1925.

SIR,—In the examination of the accounts submitted to me for audit it is found that a number of the Departments have adopted the practice of allowing certain of their officers an allowance for the use of their own motor cars when travelling on government business. This allowance is, as a rule, based on the mileage claimed to have been travelled by motor car although in some

instances a monthly allowance is given instead of a mileage rate. The rate of the allowance is not uniform, different rates being allowed by different departments varying as a rule from ten to fifteen cents per mile.

I am informed that as a result of independent investigations, extending over a considerable period of time, made by the Department of the Interior and the Soldier Settlement Board, into the cost of operating motor cars they have come to practically the same finding, namely, that the cost of operating Ford cars in an average country, including a fair allowance for depreciation, is about eight cents a mile.

I am of the opinion that no payments whatever which are of the nature of allowances and which do not admit of exact accounts and vouchers being submitted should be made without the authority of the Treasury Board.

I shall be obliged if you will bring the matter to the attention of the Treasury Board with the view of having some definite and uniform basis established in regard to a practice which if unregulated may grow to undesirable proportions.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Secretary of the Treasury Board.

AUDIT OFFICE, April 16, 1925.

DEAR SIR,—I enclose herewith further detailed information, as requested, in regard to the matter of the payments to government employees for the use of their motor cars.

In my letter of February 2nd I expressed the opinion that no payments which are of the nature of allowances and which do not admit of exact accounts and vouchers being submitted should be made without the approval of the Treasury Board. In addition the statement of travel for which the allowance is claimed should be signed by the official making the trip and should show the places from and to which he travelled and this statement should be certified by his superior officer or other responsible official that the use of the car was necessary and in the public interest.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Secretary of the Treasury Board.

(NOTE.—No reply has been received.)

SUMMARY OF PRACTICES ADOPTED IN DIFFERENT DEPARTMENTS AS REGARDS ALLOWANCES TO OFFICERS FOR THE USE OF THEIR OWN MOTOR CARS

Agriculture—

Allowance of 13 cents per mile: between points served by a railway, the allowance must not exceed the regular railway fare.

Customs and Excise—

Allowance of 15 cents per mile, except in the following cases where there is considerable extra patrol work:

Collector of Customs, Bridgeburg, Ont... .. .. $15 per month
Surveyor of Customs, Windsor, Ont... .. .. 20 " "

Taxation Branch—

General allowance of 15 cents per mile. The Inspector of Taxation, Toronto, is allowed 10 cents a mile in the city limits; one officer in the Toronto-Barrie District is allowed only 8 cents a mile; the Inspector at Brockville receives the equivalent of railway fares.

Immigration and Colonization—

In Canada: The Immigration Officer at Union Bay, B.C., is allowed 15 cents a mile; the Immigration Inspector at Lacolle, Que., is allowed $20 per month.

In the United States: Four agents are allowed 15 cents a mile, and two agents 10 cents.

In Great Britain: Three agents are allowed nine pence per mile.

Indian Affairs—

Ontario: Five agents are allowed 15 cents a mile.

British Columbia: The agent at the Lytton Agency is allowed 20 cents a mile; the agent at the West Coast Agency is allowed 12 cents a mile, and the agent at New Westminster 10 cents a mile.

Saskatchewan: The Commissioner at Regina is allowed $60 per month for the use of his car and is provided with a garage and a chauffeur who is paid by the Department. The agent at the Onion Lake Agency is allowed $40 per month during the summer.

Interior—

Two rates are allowed, depending upon the territory in which the officer is operating:—

(*a*) 10 cents per mile in the following: Any city; Canadian National Parks; Prince Edward Island; Nova Scotia and New Brunswick in vicinity of the Bay of Fundy; Southern and Western Quebec; Southern Ontario; Manitoba and Saskatchewan; Alberta, with the exception of the foothills.

(*b*) 15 cents per mile in the following: Forest Reserves not intersected by good roads; Cape Breton Island; Nova Scotia and New Brunswick away from the Bay of Fundy; Northern and Eastern Quebec; Northern Ontario; the Alberta foothills; British Columbia.

This Department has made an analysis of operating costs for Ford touring cars in use all over Canada and under varying conditions of service and the cost per mile arrived at was 8.3 cents.

Marine and Fisheries—

Fisheries—Eastern Division—Officers generally are allowed $400 per annum, but two District Inspectors and three Overseers are allowed 10 cents per mile.

Central Division—Officers are allowed $75 per annum plus the cost of gasoline and oil used. One District Inspector is allowed 12 cents per mile.

British Columbia—In general officers are allowed 20 cents per mile in mountainous portions and 15 cents in other parts. Inspectors of canned and pickled fish are allowed 12 cents per mile, and one official of the Fish Culture Branch 12½ cents.

Marine—10 cents a mile may be allowed to Inspectors of lights.

National Defence—

For special trips (staff rides) $8 to $12 per day is allowed depending on the seating capacity of the car. Between points served by a railway 4 cents a mile is allowed.

Public Works Department—

The use of privately owned cars is in general not recognized, but if an official travels between towns in his own car he may be allowed the regular railway fare between such points.

Railways and Canals—

Canal Overseers and Foremen are allowed monthly rates varying from $35 to $50. Electric linemen are allowed $10 to $15 per month.

Other officers are paid at different rates per trip along the canals, depending upon the distance travelled.

Soldiers' Civil Re-Establishment—

No general rule is in force. In the Toronto District some doctors visiting out-patients in and around the city are paid an allowance of 10 cents a mile. Some doctors in this district and in other parts of Canada are paid gasoline allowances of from $10 to $30 per month.

Soldier Settlement Board—

There are very few cases of the use of privately owned cars. In general 10 cents per mile is allowed, but the Director of the Agricultural Branch is given 15 cents a mile in Nova Scotia and New Brunswick.

Trade and Commerce—

West of Port Arthur $8 per day is allowed to Inspectors of Weights and Measures carrying 1,000 lb. of weights, and $6 per day when carrying the ordinary 200 lb. regulation kit. East of Port Arthur the general rate is $7 per day. These rates are cheaper than hired cars, particularly in view of the fact that many garage owners are reluctant to rent cars when they know that half a ton of iron weights are to be carried. It is to be noted that the cost of transporting the inspection standards is collectable from the owners of the scales inspected.

Charges for Valet and Laundry Service

AUDIT OFFICE, April 16, 1925.

SIR,—In the travelling expense accounts submitted to this Office for audit I find that officials of some Departments are permitted to include charges for laundry and valet service.

In the cases of most of the officials of the Inside Service their travelling expenses accounts are paid through the Accountant of Contingencies and such charges are disallowed by him while the travelling expense accounts of the officials of the Outside Service are paid from General Votes through their own letters of credit and although this Office might make objections to any charges for valet and laundry service found included in their accounts such objection would not be effective unless there is a regularly authorized Minute of the Board to govern.

The regulations issued by the Department of Soldiers' Civil Re-establishment for such expenditures are—

(1) Reasonable charges for valet service will be allowed when a officer is absent for a week or longer.

(2) Reasonable laundry charges will be allowed if the official is away for a period of over two days.

I consider it advisable, in order to be in a position to deal with all the accounts uniformly, that some definite and authoritative regulation be passed to that effect.

I am, Sir, Your obedient servant,

GEORGES GONTHIER, *A.G.*

The Secretary of the Treasury Board.

(NOTE—No reply has been received).

Advances for Travelling Expenses

AUDIT OFFICE, April 16, 1925.

DEAR SIR,—I find on examination of the vouchers sent me by government officials in support of disbursements incurred for travelling expenses that in many instances advances in excess of $150, were made to the officials concerned.

I call your attention to this fact for the reason that there is an Order in Council under date March 4, 1897, which directs that no advance be made to officers of the several departments, out of Civil Government Contingencies, in excess of $150.

I understand that it has not been the practice in this Office to raise objection to advances of $150, or over in cases where it was obvious that the expenses would be in excess of that amount but I am of opinion that unless the regulation is amended or rescinded it should be observed, however embarrassing the result may be to the officials travelling.

It appears to me advisable that a fresh Order in Council should be obtained to meet the necessity of the changed conditions since 1897.

GEORGES GONTHIER, *A.G.*

The Secretary of the Treasury Board.

(NOTE—No reply has been received).

Travelling Allowances claimed by Officials for Days spent on Ship Board

AUDIT OFFICE, June 30, 1925.

SIR,—On June 25, 1924, an Order in Council was passed, based on a recommendation from the Treasury Board, authorizing a per diem living allowance of $15 for all Deputy Ministers travelling on official business.

As a general rule, in all Orders in Council authorizing the payment of a per diem allowance a clause is inserted stating that the allowance shall not be paid for days spent on shipboard when the passage money includes meals and staterooms. The Order in Council of June 25, however, contains no such clause.

My attention has recently been drawn to the cases of certain Deputy Ministers who, in connection with trips to Europe during last fiscal year, charged the allowance for every day of absence, including the days spent on shipboard. I shall be glad to receive the decision of the Treasury Board as to whether or not Deputy Ministers should be paid the per diem allowance for days spent on shipboard.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Secretary of the Treasury Board.

(NOTE—No reply has been received).

Removal Allowances not approved by Treasury Board

AUDIT OFFICE, October 2, 1925.

DEAR SIR,—Under the Order in Council of September 8, 1871, approving of the Treasury Board Minute of the previous day it was provided that "No removal allowances can be granted except on report of the Treasury Board . . ."

Your attention is called to the fact that payments for removal expenses of members of the R.C.M. Police and of the Active Militia are paid by these Departments from their Letters of Credit without being submitted to the Treasury Board for approval.

In the case of the former Department, the payments are made under authority of paragraph 1372 of the R.C.M. Police Rules and Regulations as amended by Order in Council 134/2084 dated December 1, 1924, which reads as follows: "Married Officers &c."

Section 3, Art. 98 of the Pay and Allowances Regulations, 1924, of the Department of National Defence provides that "Officers and soldiers &c. . . . ."

From time to time general Pay and Allowances Regulations are approved and in the other cases amending regulations are passed to cover individual cases.

Do you consider that these Regulations, which have been approved by the Governor in Council, are sufficient authority for the payment of removal expenses of the officers of these two Departments or should they also be referred to the Treasury Board for its approval?

Yours truly,

GEORGES GONTHIER, *A.G.*

The Secretary of the Treasury Board.

(NOTE.—No reply has been received.)

Marine and Fisheries Department—Employment of Official without Approval of Civil Service Commission

AUDIT OFFICE, September 14, 1925.

(For previous correspondence see Report 1923-24, page O—124.)

SIR,—I enclose herewith copies of correspondence with the Department of Marine and Fisheries relative to the employment of Kendall Turner, Messenger-Clerk in the Radio-telegraph Branch of that Department for whose employment the approval of the Civil Service Commission has not been obtained.

As Mr. Turner is still in the service of the Department, notwithstanding the fact that the necessary certificate of employment has not been issued by the Civil Service Commission, and as his salary is being paid under the Departmental Letter of Credit before being checked in this Office, I beg to request that the correspondence be submitted to the Treasury Board under Section 60 of the Consolidated Revenue and Audit Act for such action as the Board may deem necessary.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary of the Treasury Board.

TREASURY BOARD, December 11, 1925.

DEAR SIR,—Your letter concerning employment without approval of the Civil Service Commission of Kendall Turner, as Messenger-Clerk in the Department of Marine and Fisheries, has been received.

As I understand the situation, the payments made without an approving certificate from the Civil Service Commission are not in order. I am in doubt as to the reason for reporting the case to the Treasury Board under Section 60 of the Consolidated Revenue and Audit Act, which section, as I understand it, refers to legally authorized payments, concerning which there is doubt as to the manner of entering in the appropriation account. This interpretation is supported by the final provision of the section, " and the Treasury Board shall determine in what manner the items in question shall be entered in the annual appropriation account."

Will you be good enough, if you do not concur in the above, to indicate the provisions in the said section which are applicable in this instance, and which would enable the Treasury Board to make any useful ruling in regard to the matter.

Yours truly,

J. C. SAUNDERS, *Secretary.*

The Assistant Auditor General.

AUDIT OFFICE, December 16, 1925.

DEAR SIR,—Your letter of the 11th inst., addressed to the Assistant Auditor General respecting the employment in the Department of Marine and Fisheries of Kendall Turner, a messenger clerk, without the approval of the Civil Service Commission, has been brought to my notice.

I am informed that in asking that this matter be submitted to the Treasury Board under Section 60 of the Consolidated Revenue and Audit Act it was considered a proper reference under this section which reads as follows:—

> " If, during the progress of the examination by the Auditor General hereinbefore directed, any objection arises to any item to be introduced into the appropriation account of any grant, such objection shall, notwithstanding such account has not been rendered to him, be immediately communicated to the department concerned; and, if the objection is not answered to his satisfaction by such department, it shall be referred by him to the Treasury Board, and the Treasury Board shall determine in what manner the items in question shall be entered in the annual appropriation account.

In the examination of the vouchers sent to this office in support of salary payments made to Kendall Turner the objection arose that he was not legally appointed and consequently the amount so paid was not a proper charge to be entered in an appropriation account.

The objection was made known to the Department and as it was not answered satisfactorily the reference was made to the Treasury Board so that it might be " determined in what manner the item in question shall be entered in the annual appropriation account."

I presume if the Board sustains the objection raised by this office it will direct the Department to return to the Treasury the illegal payments and that in the meantime the amounts paid are to be entered as improperly charged by the Department in its appropriation account.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

TREASURY BOARD, December 31, 1925.

DEAR SIR,—Having reference to your letter of the 16th instant enclosing copies of correspondence with respect to the case of Kendall Turner, Messenger-Clerk in the employ of the Department of Marine and Fisheries, I beg to enclose copy of a letter received from the Deputy Minister of that Department in reply to our request for an explanation which might be placed before the Treasury Board if it should appear that the case was one requiring consideration by the Board. It would appear that the employee in question has not been properly appointed. The question is as to what procedure should be followed in order to secure a remedy.

It does not appear to this Department that the case is one which could properly be referred to the Treasury Board. In our view, section 60 of the Consolidated Revenue and Audit Act, which you quote, was not intended to cover cases of illegal payments as in such cases the Auditor General has full power himself to enforce the remedy. There have been many instances of wrongful payments in which refunds have been secured, but I do not know that before action was taken any such case has ever been referred to the Treasury Board.

Yours very truly,

J. C. SAUNDERS, *Secretary.*

The Auditor General.

DEPARTMENT OF MARINE AND FISHERIES, December 23, 1925.

DEAR SIR,—I have before me your letter of the 18th instant, with regard to the case of Mr. Kendall Turner, Messenger-Clerk in the employ of this Department. The facts in connection with this case are, briefly, as follows:—

Kendall Turner was engaged by this Department on October 16, 1922, as a Messenger-Clerk at $600 per annum. Turner was born February 25, 1906, so, being under 18 years of age, he was not eligible to take the examination for Messenger-Clerks. Since he attained the age of 18 years, i.e., February, 1924, the Civil Service Commission has not held an examination for messengers. Turner is ready to take the examination as soon as one is held, and the Department has no doubt of his ability to pass it successfully.

Yours very truly,

A. JOHNSTON, *D.M.*

The Deputy Minister of Finance and Secretary of Treasury Board.

Additional Payments of Salary not approved by Civil Service Commission

(NOTE—For previous correspondence see Report for 1923-24, page O—120.)

AUDIT OFFICE, January 31, 1925.

SIR,—I enclose herewith copies of correspondence with the Department of Marine and Fisheries relative to payments for services made to J. C. Chesley, Marine Agent at St. John, N.B., in addition to his regular salary as agent.

As I consider the objection raised has not been answered to my satisfaction I am referring the matter to the Treasury Board under Section 60 of the Consolidated Revenue and Audit Act for such action as the Board may deem necessary.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary of the Treasury Board.

EXTRACT from the Minutes of the Meeting of the Honourable the Treasury Board, held at Ottawa, on the twentieth day of March, 1925.

AUDIT,—The Board had under consideration a communication from the Assistant Auditor General concerning payments made to J. C. Chesley, Marine Agent, St. John, N.B., in addition to his regular salary as agent.

The Board direct that in conformity with the provisions of section 22 of the Civil Service Act, authority for the additional payments be obtained from the Civil Service Commission.

J. C. SAUNDERS, *Secretary.*

AUDITOR GENERAL'S OFFICE, August 14, 1925.

SIR,—I am forwarding herewith a copy of a Minute of the Treasury Board, dated March 20, 1925, with respect to payments made to J. C. Chesley, Marine Agent at St. John, N.B., in addition to his regular salary as Agent.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

Asst. Secretary, Civil Service Commission.

AUDIT OFFICE, December 22, 1925.

DEAR SIR,—On August 14th last I wrote you enclosing a copy of a Minute of the Treasury Board dated March 20, 1925, with respect to payments in addition to his regular salary made to J. C. Chesley, Marine Agent at St. John, N.B.

On December 23, 1924, the Department notified you of the situation in regard to two salaries paid this official and my objections thereto and requested you to issue certificates covering the two positions.

I have received no reply to my letter nor do I find that any certificates have been issued by you as requested by the Department. As these payments which

are considered to be irregular have continued for more than a year since attention was called thereto I would request a reply to my letter before taking any further action in the matter.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, January 15, 1926.

DEAR SIR,—Referring to previous correspondence in connection with this matter, I am directed to enclose for your information, copy of a letter which has to-day been addressed to the Deputy Minister of Marine and Fisheries.

Yours very truly,

W. FORAN, *Secretary.*

The Auditor General.

CIVIL SERVICE COMMISSION, January 15, 1926.

DEAR SIR,—Referring to previous correspondence in connection with the above-mentioned employee, I am directed to advise you that the Commissioners have given very careful consideration to your request for the issuance of certificates for allowances paid Mr. Chesley.

I am to advise you that the Commissioners cannot see how it is possible for them to issue a certificate of $1,200 for additional payment to Mr. Chesley as Supervisor of Wharves inasmuch as when the classification was originally drawn up this duty was part of a Marine Agent's work and in the definition of class is included as part of a Marine Agent's duties; regarding the allowance of $1,200 as Superintendent of Pilots, inasmuch as this money is paid from the Pilots' own fund, the Commissioners are of the opinion that they have no authority to grant a certificate for the payment of non-Government funds.

Yours very truly,

W. FORAN, *Secretary.*

The Deputy Minister of Marine and Fisheries.

AUDITOR GENERAL'S OFFICE, January 23, 1926.

SIR,—I am in receipt of a letter from the Secretary of the Civil Service Commission enclosing a copy of a communication addressed to you, in which it is stated that the Commission cannot see how it is possible for them to issue a certificate of $1,200 as additional payment to Mr. Chesley as Supervisor of Wharves inasmuch as when the classification was originally drawn up this duty was part of the Marine Agent's work, and in the definition of the class is included as part of a Marine Agent's duty.

In view of the Commission's decision in this matter I presume no further payment based on this $1,200 allowance will be made to Mr. Chesley.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister, Marine and Fisheries.

(NOTE—Other relative correspondence printed on page O—100 of this Report.)

Interior Dept.: Employment of Official without approval of Civil Service Commission

AUDIT OFFICE, January 5, 1926.

SIR,—I enclose herewith copies of correspondence with the Interior Department relative to the employment of R. C. Finnie as a Senior Clerk Book-keeper in that Department.

Mr. Finnie was employed during the whole of the fiscal year 1924-25 without any certificate from the Civil Service Commission and in addition bonus was paid him although I understand that no bonus paylist was approved for him by the Commission for that year. Mr. Finnie's salary and bonus were paid from Vote 290, Dominion Lands Contingencies and although he is employed at Ottawa the paylist was not submitted to me for pre-audit as was done in the case of other employees at Ottawa who are paid from that Vote.

I beg to request that the correspondence be submitted to the Treasury Board under section 60 of the Consolidated Revenue and Audit Act for such action as the Board may deem necessary.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Secretary, Treasury Board.

AUDIT OFFICE, May 13, 1925.

SIR,—In your March repayment for cheques issued at Ottawa, I find that cheque No. 26690 for $1,550.50, was issued in favour of R. C. Finnie for his salary as a Senior Clerk-Bookkeeper from April 1, 1924, to March 31, 1925, and for Cost of Living Bonus from May 1, 1924, to March 31, 1925.

I have not received any certificate from the Civil Service Commission authorizing the employment of Mr. Finnie, and I should be pleased to know under what authority this cheque was issued.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of the Interior.

AUDIT OFFICE, October 8, 1925.

SIR,—On the 13th May last I wrote you with reference to cheque issued in favour of R. C. Finnie for his salary as Senior Clerk-Bookkeeper, and requesting information as to whether his employment was authorized by the Civil Service Commission.

Up to the present I have received no reply to my letter. Will you kindly give this matter your attention.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of the Interior.

(NOTE—No replies to any of the above letters have been received.)

AUDIT OFFICE, December 12, 1925.

SIR,—In March 1925 there was included in the repayment for the cheques issued at Ottawa by the Interior Department for that month an amount of $1,550.50 covering the salary of R. C. Finnie as a Clerk-Bookkeeper in that Department from April 1, 1924 to March 31, 1925 and also Cost of Living Bonus from May 1, 1924 to March 31, 1925. I have not received any certificate from the Commission authorizing his employment nor do I find that the Commission approved of bonus for him.

Would you please inform me if the approval of the Commission for that year or any subsequent period was obtained for his employment and also for the payment to him of the Cost of Living Bonus.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, December 29, 1925.

DEAR SIR,—With reference to your letter of the 12th instant regarding the employment of Mr. R. C. Finnie in the Department of the Interior, I beg to say that a certificate in favour of the temporary employment of Mr. Finnie as Senior Clerk Bookkeeper was issued for a period of six months from April 1, 1923, and was extended for a further period of six months from October 1, 1923. Since that date the employment of Mr. Finnie has not been certified by the Commission nor was a bonus paylist approved for him for the year 1924-25.

Will you be kind enough to advise me for the information of the Commissioners as to the vote, if any, from which Mr. Finnie is being paid.

Yours truly,

W. FORAN, *Secretary.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, January 4, 1926.

DEAR SIR,—With reference to your letter of December 29th, regarding the employment of R. C. Finnie in the Interior Department, I beg to state that the vote from which his salary payments have been made is Vote 290, Dominion Lands Contingencies.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Secretary, Civil Service Commission.

National Defence—Employment of Officials without Certificates from Civil Service Commission

AUDITOR GENERAL'S OFFICE, August 20, 1925.

SIR,—I am in receipt of the Service Salary Contribution Records of R. L. Goldie, Thos. McDonald and Percy May of your Department. They appear on these records as Clerk in the case of Mr. Goldie and Senior Audit Clerk in the others.

I cannot find that their positions have ever been classified by the Civil Service Commission nor that the incumbents ever were assigned thereto by the Commission nor that the positions were exempted under Section 38B of the Civil Service Act. In the cases of Mr. Goldie and Mr. May, their remuneration is at a daily rather than a yearly rate. Until such time as their positions are classified in accordance with the requirements of the Civil Service Act and their permanency established, I am of the opinion that they are not eligible to become contributors under the Superannuation Act 1924. Unless it is shown that they are eligible the amount of their contributions should be refunded.

Please state the authority for their employment since the termination of the War Measures Act.

Yours truly,

A. H. BROWN, *for A.G.*

The Deputy Minister of National Defence.

DEPARTMENT OF NATIONAL DEFENCE, August 31, 1925.

DEAR SIR,—I have your letter of the 20th instant, with regard to the eligibility, under the Superannuation Act, 1924, of Messrs. R. L. Goldie, Thos. McDonald, and Percy May, temporary employees of the Accounts Branch of this Department.

All these men are in receipt of a stated annual salary of more than $600; and I am of the opinion that they are eligible to become contributors under the Act by virtue of Section 23, reading in part as follows:—

> "Every employee of the Civil Service, who, at the time of the coming into force of this Act, occupies a position which is subject to the provisions of the Civil Service Act . . . . shall be subject to the provisions of this Act to the same extent as if he were a permanent

employee, unless he was assigned by the Civil Service Commission upon certificate of temporary employment, and is still serving under such certificate."

These three men occupy positions which are subject to the provisions of the Civil Service Act, and they are not serving under certificate of the Civil Service Commission, nor, as I am informed, were they assigned by the Commission upon any such certificate of temporary employment. This would seem to be a compliance with the terms of Section 23, and if so, the classification of their positions or their permanent appointment would not seem to be necessary to assure their eligibility.

They have been continued in employment by authority of the Minister.

Yours faithfully,

G. J. DESBARATS, *D.M.*

The Asst. Auditor General.

AUDIT OFFICE, September 1, 1925.

DEAR SIR,—I am in receipt of yours of yesterday, in regard to the eligibility of Messrs. Goldie, McDonald and May, temporary employees to become contributors under the Superannuation Act, 1924.

You state that they have been continued in employment by the authority of the Minister. Under what authority had the Minister power to employ them or continue their employment? The only authority under which they can be employed in the positions stated as occupied by them, appears to be that of the Civil Service Commission. As their employment was not authorized by the Commission, it should have been by some other authority, competent to do so. If they are employed by other competent authority, Section 23 of the Superannuation Act, 1924, would render them eligible to make contributions, but the objection appears to be that they cannot legally be employed except after assignment by the Commission.

Not only does there appear to be doubt as to their eligibility to come under the Superannuation Act, but their employment does not appear to be regular.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of National Defence.

DEPARTMENT OF NATIONAL DEFENCE, September 10, 1925.

DEAR SIR,—I am in receipt of your letter of the 1st instant, with regard to the eligibility under the Superannuation Act, 1924, of Messrs. Goldie, McDonald and May, temporary employees.

In respect of Mr. McDonald, my former statement, that the only authority for his first employment was the Minister, is incorrect. Mr. McDonald was first employed in the Air Board in 1921, under a certificate of the Civil Service Commission; and this certificate was renewed from time to time until some time in 1923, when apparently the necessity for renewal was overlooked. Mr. May was first employed in October, 1917, and Mr. Goldie in August, 1916, or some

time before the passing of the Civil Service Act of 1918. The authority of the Minister of Militia, under the Militia Act, to take on such temporary employees from time to time as might be necessary was not questioned at that time; indeed it had been the ordinary routine practice for years.

The continuance in employment of these three men has long been known to and concurred in by the Commission. In March, 1923, the Civil Service Commission were requested to complete the classification and organization of the Department of National Defence, which had been begun and in part authorized by Order in Council of December, 1922. At that time there was a considerable number of temporary employees taken on prior to 1918, and therefore not under Commission certificates. The Commission, however, decided not to interfere with the status of these individuals, because their number was so rapidly diminishing that interference was hardly practicable or expedient. In this connection please see the accompanying copies of a letter received from the Civil Service Commission, dated May 11, 1923, and my reply of the 14th May.

At present there are only eight individuals employed in this Department who are in the position of Messrs. Goldie and May. Representatives of the Commission have several times within the last two years studied the working of the Accounts Branch (where these three men are employed) on the spot, and concurred in their continued employment. In fact, the Commission is about to be asked to recommend an addition to the establishment of the Accounts Branch, providing permanent positions for Messrs. Goldie, McDonald and May, whose work is considered to be of a permanent nature.

Yours faithfully,

G. J. DESBARATS, *D.M.*

The Asst. Auditor General.

CIVIL SERVICE COMMISSION, May 11, 1923.

DEAR SIR,—Referring further to the question of issuing certificates for a number of temporary employees in your Department, your file H.Q. C 3696, Vol. 2, I understand that these employees have been in the Department for some years without certificate, and I am directed to ask if certificates are now essential.

In the majority of the cases, the Commission has eligibles for the same class, who qualified by examination, and who are awaiting appointment, and the Commission prefers not to issue certificates, could other arrangements be made.

It is understood that these positions are purely temporary and may lapse within a short time, and if the Department could carry these employees without certificates, as heretofore, the Commission would have no objection.

Yours truly,

WM. FORAN, *Secretary.*

The Assistant Deputy Minister of National Defence.

DEPARTMENT OF NATIONAL DEFENCE, May 14, 1923.

DEAR SIR,—I have received your letter of the 11th instant, relative to the question of issuing certificates for a number of temporary employees in this Department.

These positions are of a purely temporary nature, and, in the circumstances, the Department is quite prepared to continue to carry the employees in question without certificates, as heretofore.

Yours very truly,

G. J. DESBARATS, *Acting D.M.*

The Secretary, Civil Service Commission.

AUDIT OFFICE, September 15, 1925.

DEAR SIR,—I am in receipt of your letter of the 10th inst. with regard to the eligibility under the Superannuation Act 1924, of Messrs. Goldie, McDonald and May.

It is noted that the Civil Service Commission is being asked to recommend an addition to the establishment providing permanent positions for them. I presume this action will be taken in those other cases of a similar nature so their service records will be held pending receipt of permanent certificates when deductions will automatically begin from the effective date of permanent appointment in each case. The cases of Miss I. H. Dolan, Messrs. E. G. Tupper and E. J. Hayes appear to be similar ones.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of National Defence.

AUDIT OFFICE, December 21, 1925.

DEAR SIR,—In further reference to our correspondence dealing with the authority for the employment of certain officials in your Department and particularly Messrs. Goldie, McDonald & May, I would like to be informed if any action has yet been taken by the Civil Service Commission towards approving of their employment.

In your letter of September 17th, 1923, you stated that you intended to take up soon the question of the classification of such temporary employees whom you were retaining and that the Commission had concurred in that arrangement.

Can these officials not be treated under the same arrangement which it seems was applied to nearly all the temporaries who were retained.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of National Defence.

DEPARTMENT OF NATIONAL DEFENCE, December 23, 1925.

DEAR SIR,—I have received your letter of the 21st instant on the above subject.

No final action has been taken by the Civil Service Commission towards the permanent appointment of the temporary employees referred to in your letter; but recommendations have been submitted to the Civil Service Commission and the matter is now the subject of correspondence with the Commission.

Yours very truly,

G. J. DESBARATS, *D.M.*

The Auditor General.

Eligibility of Employee to receive a retiring Gratuity under one Act and a Superannuation Allowance under another based on the same period of service

AUDIT OFFICE, September 12, 1925.

DEAR SIR,—I enclose herewith a copy of a ruling of the Deputy Minister of Justice to the effect than an employee may include in his service a period prior to his resignation in 1918 without being obliged to refund the gratuity paid him under another Act, and which was based on such previous service.

While it has been decided that this employee may legally count this sixteen years of previous service under the Superannuation Act and retain the gratuity, it does not appear equitable that he should be allowed to do so. That employee resigned, presumably in his own interest and was compensated, in lieu of a superannuation allowance by a payment of over $900. He now claims the benefit of counting such service a second time, although under another Act, without refunding the amount previously allowed on such service. That is, he is now claiming his legal right to benefit by both a gratuity of $900 under one Act and a superannuation allowance under another for the same period of service.

In a somewhat similar case under the Public Service Retirement Act the amount of the gratuity previously paid was deducted before allowing the service on which the gratuity was based to count a second time. As the allowances payable under section 5 of the Superannuation Act are at the pleasure of the Governor in Council it is considered that such grant could be made conditional on the contributor relinquishing one of the options, either the gratuity paid under the Penitentiary Act or the superannuation allowance based on the same service.

Your attention is called to the fact that in this case the employee, after resigning and being paid the gratuity was re-appointed to a similar position in the same Department eight months afterwards. As it is considered advisable that this question be decided before disposing of the service salary contribution record this record is returned to you herewith. There are others of a similar nature.

Your truly,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Finance.

NOTE—(No reply has been received.)

AUDIT OFFICE, August 26, 1925.

DEAR SIR,—I would respectfully request your opinion on the application of the terms of the Superannuation Act, 1924, in the following case.

A guard in the Kingston Penitentiary with sixteen years' service resigned in April, 1918, and was granted a gratuity of $913.88 under the Penitentiaries Act, based on that service. He was subsequently re-appointed in another penitentiary and has elected to become a contributor under The Superannuation Act of 1924, and to pay arrears for non-contributory service.

May the period of sixteen years prior to 1918 be counted again in computing service under the new Act? If so, should a refund of the gratuity be obtained?

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Justice.

JUSTICE DEPARTMENT, September 2, 1925.

DEAR SIR,—Your letter of the 26th ultimo submits for ruling, under the Civil Service Superannuation Act, 1924, the following case:—

> A guard in the Kingston Penitentiary with sixteen years' service resigned in April, 1918, and was granted a gratuity of $913.88 under the Penitentiaries Act, based on that service. He was subsequently re-appointed in another penitentiary and has elected to become a contributor under The Superannuation Act of 1924 and to pay arrears for non-contributory service.

The question submitted for a ruling and my answers thereto are as follows:—

(1) May the period of sixteen years prior to May, 1918, be counted again in computing service under the new Act?

Answer: Yes.

(2) If so, should a refund of the gratuity be obtained?

Answer: No.

Yours faithfully,

W. STUART EDWARDS, *D.M. of J.*

The Assistant Auditor General.

Superannuation Act, 1924—Periods of Absence without Pay and without Contributions included as Service

(See previous correspondence, Report 1923-24, page d—12)

AUDIT OFFICE, October 9, 1925.

DEAR SIR,—I am in receipt for counterchecking of the schedule of the allowance payable to Miss P. J. Moyer of the Insurance Department. According to this schedule Miss Moyer had, up to July 1st last, the date from which it is proposed to grant her superannuation, a service of twelve years and six months. The allowance claimed is based on her stated annual salary for the last five years of her service, in accordance with section 5 of the regulations. Under this regulation her allowance would be $318.75 based on twelve and one-half years' service and an average salary of $1,275. Miss Moyer was absent

more than three years and ten months in the previous six years and the average salary received by her in the last sixty months of her service was only $520.44. Section 16 of the Act provides that in computing the superannuation allowance of a contributor coming under Part II of the Act, the average salary shall be based upon the salary received by the contributor during the last five years of his service.

The Justice Department has ruled in the case of contributions under the Act that they should be based on the total salary actually received by the contributor (plus allowances if any) as salary is so defined under section 2 of the Act. In accordance with this interpretation of salary Miss Moyer's allowance would amount to only $130.11 as the average salary received by her in the last five years was only $520.44. If the Regulation is valid she is entitled to an allowance of $318.75 as compared to $130.11 if the wording of the Act is to be followed according to the ruling of the Justice Department.

If it was competent for the Governor in Council to pass said regulation, No. 5, would it not also be competent for Council to pass a regulation providing that contributions shall be paid on the authorized salary each year or " the stated annual rate in effect " each year? If so the passing of such a regulation would harmonize the procedure under this Act with that under the previous Superannuation Act. It would also remove many difficulties that arise in dealing with the contributions to be paid. Questions are being submitted constantly to this office in regard to employees on leave of absence without pay being allowed to count such periods of absence without making any contributions to the fund for such periods. In some cases the absence is only half a day, in others it extends over several years during which the " contributor " is in some cases engaged in other occupations.

I would be more equitable to all concerned and would conduce greatly to economy in administration if contributions were collected on the authorized salary for the year. The employee could not then count service for a period for which he paid no abatement.

I am holding the schedule awaiting your opinion on the subject.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

DEPARTMENT OF FINANCE, October 23, 1925.

DEAR SIR,—I beg to acknowledge receipt of your letter of the 9th instant respecting the superannuation of Miss P. J. Moyer of the Insurance Department.

You suggest the passing of a regulation to the effect that contributions shall be paid on the authorized salary each year or "the stated annual rate in effect."

In that regard, the opinion of the Department of Justice as expressed to us is to the effect that contributions are only required to be made on the basis of the salary actually received. It may be that there is some inconsistency between the wording of the Act in this regard and the provisions of Regulation No. 5 but, leaving the question of contributions aside, the provisions of Regulation No. 5 appear to be in accordance with the intent of the Act, and if the

practice outlined in the regulation is not to be followed it would certainly work a great hardship in cases such as that of Miss Moyer, and any other practice would, in our opinion, not be in accordance with the intent of the Act.

The question of contributions with respect to periods of absence without pay might be noted for consideration if any amendments to the Act should ever be brought forward. In the meantime it may be that you would wish to ask the Department of Justice whether the question of payment of contributions with respect to periods of absence without pay could properly be dealt with by regulation of the Governor in Council.

Yours truly,

J. C. SAUNDERS, *D.M.*

The Auditor General.

AUDIT OFFICE, October 29, 1925.

DEAR SIR,—I enclose herewith copies of correspondence between the Deputy Minister of Finance and myself in regard to the question of what is salary under the above Act both as regards contributions and allowances. This correspondence indicates the difficulties arising out of the interpretation given to salaries and the questions involved therein are submitted to you for a decision so that if possible a solution of these difficulties may be arrived at without waiting for an amendment to the Act.

The questions briefly are (*a*) Was it competent for the Governor in Council to define "average salary received" as salary at "stated annual rates" as was done under Section 5 of the Regulations, P.C. 43/2200? (*b*) If it was competent for him to do so could not a similar regulation fix the basis of salary on which contributions shall be paid as the "stated annual rate" of salary.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Justice.

JUSTICE DEPARTMENT, January 8, 1926.

SIR,—I have the honour to refer to your letter of the 29th October last and the enclosed copies of correspondence between the Deputy Minister of Finance and yourself relative to the interpretation of the Civil Service Superannuation Act, 1924, in regard to what constitutes "salary" for the purposes of both contributions and allowances under the Act. The specific questions which you submit and my answers are as follows:

(*a*) Was it competent for the Governor in Council to define "average salary received" as salary at "stated annual rates," as was done under sec. 5 of the regulations established by Order in Council of the 23rd December, 1924, (P.C. 43/2200)?

Answer: In my opinion, no. The regulation seems to be inconsistent with the statute. Sec. 6 of the Act requires the superannuation allowance to be computed on the basis of "the average annual salary *received* by the contributor during the last ten years of his service" or, in the case of Part II contributors, "during the last five years of his service," as provided by sec. 16 of

the Act; and this I take to mean the average of the annual salaries actually received by the contributor during the specified period, which will, of course, vary as to amount according to the circumstances of each particular case. Section 5 of the regulations, on the other hand, purports to make "the average annual salary received" a fixed amount to be taken as one-fifth or one-tenth, as the case may be, of the contributor's "total salary ..... at the stated rates in effect during the last 60/120 months of service," and is, in that respect, at variance, it seems to me, with the rule laid down by the statute.

(*b*) If it was competent for him to do so, could not a similar regulation fix the basis of salary on which contribution shall be paid as "the stated annual rate" of salary?

Answer: In my opinion, it is the intention of the Act (vide, sec. 2 (*k*) and sec. 4), that the contributions shall be reserved from the regular salary paid in respect of the contributor's service, and it follows that a regulation which would require the contributions to be deducted from "the stated annual salary" irrespective of how much of that amount the contributor actually received, would be inconsistent with the statute.

I have the honour to be, Sir, your obedient servant,

W. STUART EDWARDS, *D.M. of J.*

The Auditor General.

Superannuation Act 1924—Eligibility of Employee to count Periods of Service without Contribution

AUDIT OFFICE, October 7, 1925.

DEAR SIR,—I have received from the Department of National Defence the Service-Salary-Contribution record of C. McAdam and note that for a period of almost a year he was employed with the Canadian Trade Commission. It is proposed to count such service in full without contribution since he was "on leave" for that period. Such action is based on a ruling given by the Justice Department with regard to leave without pay.

In my opinion it is not in keeping with the intent of the Act that a clerk on the strength of the establishment of the "Civil Service" should be allowed to count such service without contribution. If the staff of the Trade Commission is brought under the Superannuation Act Mr. McAdam would have to contribute on the salary received by him as a member of that staff. If it is not brought under the Act he can count such service without contribution, which is not only inconsistent but places an unfair burden on the whole superannuation scheme.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

DEPARTMENT OF FINANCE, October 21, 1925.

DEAR SIR,—I beg to acknowledge receipt of your letter of the 7th instant respecting the question of whether one year's service of Mr. C. McAdam with the Canadian Trade Commission may be counted without contribution. It

would appear from your letter that Mr. McAdam was an official of the Department of National Defence and was on leave of absence during the period in question.

From the wording of the Act it appears to be the intention that contributions shall be made only with respect to salary actually received. This is the interpretation given to the relative provisions of the Act by the Department of Justice in their letters of September 23, 1924 (1466/24), and October 10, 1924 (1626/24).

We agree that if the staff of the Trade Commission is brought within the purview of the Superannuation Act, the result would probably be that contributions should be made with respect to periods of service with that Commission. I agree with you that the position is inconsistent, but the inconsistency arises from the wording of the Act as interpreted by the Department of Justice. It may be that we should seek to have this and other inconsistencies remedied by legislation.

Yours truly,

J. C. SAUNDERS, *D.M.*

The Auditor General.

Eligibilty of Superannuated Officials to be paid Allowances and Salary on his return to Service

(NOTE—See previous correspondence, page d—10, Report 1923-24)

JUSTICE DEPARTMENT, December 21, 1925.

DEAR SIR,—Referring to your letter of the 4th instant relative to the interpretation of the Civil Service Superannuation Act, 1924, your questions and my answers are as follows:—

(1) Is a contributor whose office is abolished and who is placed on the *eligible list* entitled to receive a retiring allowance or gratuity under the provisions of the Superannuation Act, 1924?

Answer: Yes, he may be granted such allowance or gratuity as in the circumstances of the case he may be qualified to receive.

(2) If your answer to question No. 1 is in the affirmative, what would be the position of a contributor with regard to benefits he had received or was receiving in the event of his returning to the service?

Answer: He would continue to be entitled to such as he had received, or was then receiving, unless, as a condition of his re-entry into the service he was required to accept some modification of those benefits.

Yours faithfully,

W. STUART EDWARDS, *D.M.*

The Deputy Minister of Finance.

Payment to Widow of her own and Husband's Superannuation Allowance for same Period

AUDIT OFFICE, July 21, 1925.

SIR,—I am in receipt, for my signature, of applications for cheques covering the superannuation allowances for the full month in which they died, of the late P. H. Evans and S. R. Jack, ex-employees of the Post Office Department. I am also in receipt of schedules covering superannuation allowances to their widows for half these allowances, effective from the day following their husbands' deaths. The former applications are approved for payment and also the calculations in the latter but not the dates from which the widows' allowances are to be paid.

Mr. Evans died on May 19th and his full superannuation allowance for the month of May was paid to his widow in accordance with section 6 of the Regulations. In addition she may be paid under section 17 of the Regulations half her husband's allowance for the period, May 20th to 31st. Mr. Jack died on June 3rd and the widow has been paid his full allowance for the month of June and also she may be paid half her husband's allowance for the period June 4th to 30th. The result is that the widow in each case is receiving for a portion of a month, and in one case almost a full month, one and one-half times the allowance that would have been paid the husband had he lived.

I consider that these are overpayments within the meaning and intent of the Act and for that reason do not see my way clear to approve of the payment of the widow's grant in such cases prior to the first of the following month. The other alternative would be to allow her grant to commence as from the day following his death and have his allowance cease on date of death. The first alternative is more generous to her.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary of the Treasury Board.

Payment to Widow of her Husband's Salary and her own Superannuation Allowance for Same Period

AUDIT OFFICE, July 23, 1925.

DEAR SIR,—Your attention is called to the overlapping of payments of salary and superannuation allowances in cases where the contributor dies before the end of the month and leaves a widow and children.

Under a Treasury Board Minute the salary for the full month in which he dies is payable to the estate or the widow of the contributor, even when he dies on the first of the month. Under the Civil Service Act a gratuity of two months' salary is also paid to the widow. Under section 17 of the Regulations, half the superannuation allowance to which he would have been entitled on retirement at that date may be granted to the widow and another portion for each child, commencing the day after his death. There may therefore be paid in such a month not only three months' full salary of the deceased contributor but also more than half his monthly superannuation allowance.

It does not seem reasonable that both salary and superannuation allowance for the contributor should be paid in the same month. The two months' salary

as gratuity is statutory and is provided for under a special Vote and should be paid. The salary for the month of death is provided for under a Treasury Board Regulation which was passed fifty years ago and under which payments have continued to be made. In the payment of the superannuation allowances above referred to there is an overlapping of payments which in my opinion was not contemplated in the statutes. The widow in nearly all cases will be benefitting by such overpayments and as the allowance to her is a grant that grant might be made effective from the 1st of the following month without being considered either a hardship or an interference with what she is entitled to receive.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Secretary of the Treasury Board.

DEPARTMENT OF FINANCE, August 19, 1925.

DEAR SIR,—Under date of the 23rd July, 1925, you wrote questioning the authenticity of section 17 of the regulations made under the marginally noted Act. We referred the question to the Department of Justice and are now in receipt of a letter from the Deputy Minister, copy of which, by direction, I enclose.

Yours very truly,

R. B. VIETS, *Solicitor.*

The Assistant Auditor General.

DEPARTMENT OF JUSTICE, August 8, 1925.

DEAR SIR,—Your letter of the 30th ultimo submits, for my ruling, the question whether section 17 of the regulations made under the provisions of the Civil Service Superannuation Act, 1924, is one which could be properly made and is effective (*a*) with reference to a contributor who died while still in the Civil Service, or (*b*) with reference to a deceased superannuated civil servant.

The said regulation authorizes the payment of the allowance which may be granted to the widow or child of a deceased contributor as from the day following the date of the death of the contributor. It is stated that the Auditor General has pointed out that a Treasury Board regulation of long standing, presumably the Order in Council of February 9, 1875 (vide, Auditor General's Report, 1893, p. A—7), provides that the salary of a civil servant for the month in which he dies may be paid and he has taken exception to the payment of allowances to the widow or/and child of a deceased contributor pursuant to the terms of said section 17, on the ground that it involves an overpayment, and, accordingly, has, in such cases, refused to approve of the payment of the widow's or child's annuity prior to the first of the month following the month in which the contributor died.

The Auditor General's objection can, of course, have no application whatever to the case of a civil servant who dies while in receipt of a superannuation allowance, and as regards the other class of cases, namely, that of the contributor who dies while still in the Civil Service, I do not perceive on what ground section 17 of the regulations can be said to involve any overpayment.

The payment of a contributor's salary for the whole of the month in which he dies is, with respect to the unearned portion of such salary, substantially in the nature of a gratuity; it belongs to the same category as the gratuity of two months' salary which may be paid under the authority of section 30 of the Civil Service Act. The regulation, on the other hand, relates to the payment of annuities, and these are payments entirely heterogeneous to those referred to above. It is not, in my opinion, a valid objection to the payment of an annuity, as from the day following the date of a contributor's death, that such payment may cover a period of time in respect of which the unearned portion of the contributor's salary, for the month in which he died, is paid.

In the result, my conclusion is that the said regulation is validly made and should be given effect according to its terms, whether in the case of a contributor who dies while still in the Civil Service or of a civil servant who dies while in receipt of a superannuation or retiring allowance.

Yours faithfully,

W. STUART EDWARDS, *D. M. of J.*

The Assistant Deputy Minister of Finance.

AUDIT OFFICE, October 8, 1925.

DEAR SIR,—I am in receipt of a letter from Mr. Viets dated August 19 last enclosing an opinion of the Deputy Minister of Justice in reference to the objection raised by me in my letter of July 23 in which I called your attention to the payment of the salary of a deceased contributor and a superannuation allowance to his widow for the same period.

In Mr. Edwards' letter he says it has been stated that I refused to approve of the payment of the widow's or child's annuity prior to the first of the month following the month in which the contributor died. I have not refused to approve of any such payments. I am, in three cases, still withholding payment of the widow's anuity prior to the first of the month following the month in which the superannuated civil servant died. My objection in this class of cases was stated in my letter of July 21. According to the ruling of the Justice Department Section 17 is validly made in regard to both classes and the widow's or child's annuity should be paid from the day following the death of the contributor or the superannuated civil servant.

If such payments are made the other alternative referred to in my letter of July 21 should be considered, namely, the legality of the payment of the superannuation allowance for the full month in which death occurs as provided in Section 6 of the Regulations. Section 8 of the Act provides "the annual allowances shall unless otherwise provided by regulation made in pursuance of the provisions of this Act be payable in equal monthly instalments and unless otherwise herein specified shall continue *during the lifetime* of the recipient." In view of this statutory limitation the question of the competency of the Governor in Council to authorize payment of the husband's or widow's allowance after death should be referred to the Justice Department.

I have to request that this related question be also submitted to the Justice Department.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

JUSTICE DEPARTMENT, December 30, 1925.

DEAR SIR,—I have the honour to reply to your letter of the 17th October last, submitting for ruling the question raised by the enclosed copy of letter of the 8th idem received by you from the Auditor General, as to the validity of section 6 of the regulations made under the Civil Service Superannuation Act, 1924, which, in part, provides that, "If an allowance ceases by reason of death, payment shall be made in full for the month in which death occurs," subject to a limitation set out in the regulation. Section 8 of the Act provides that, "The annual allowances hereinbefore provided for, ... unless otherwise herein specified, shall continue during the lifetime of the recipient."

In my opinion, the regulation in question is inconsistent with the terms of this provision to the extent that it purports to authorize payment of any allowances granted under this Act beyond the date of the recipients's death. The Auditor General's objection is, therefore, well taken.

Yours faithfully,

W. STUART EDWARDS, *D. M. of J.*

The Deputy Minister of Finance.

AUDIT OFFICE, January 5, 1926.

DEAR SIR,—I am in receipt from you of a copy of an opinion from the Deputy Minister of Justice in reference to the question of the payment of the superannuation allowance to the widow of a contributor for a period after his death, as referred to in my letter of October 8, last.

As stated in that letter I withheld payment of the allowances to the widows of the late Messrs. Evans, Jack and Learoyd for the balance of the months in which they died for the reason that the widows had been paid their husband's allowances for the same period. As the overpayment in each case is more than the amount of the widow's allowance withheld it is now considered in view of the opinion of the Deputy Minister of Justice that their allowances should not be paid for the months in which their husbands died.

In view of this opinion of the Justice Department, will it not be necessary to amend our instructions covering the payment of these monthly allowances. At present the receipts covering the full month's allowances may be dated and cashed five days before the end of the month. This will result in overpayments in the cases of ex-contributors who die between the 26th and the end of the month after having cashed their receipts for the month.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

DÉCISIONS DU CONSEIL DU TRÉSOR RENVERSANT CELLES DE L'AUDITEUR GÉNÉRAL ENTRE LES SESSIONS DE 1925 ET DE 1926

Ministère de l'Intérieur: Paiement à la "MacLaren Construction Co." pour raisons de commisération sans l'autorisation spéciale du Parlement

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 juillet 1925.

CHER MONSIEUR,—J'ai reçu une copie de l'arrêté en Conseil en date du 17 courant (C.P. 1090) vous autorisant à payer à la "MacLaren Construction Company" une somme de $14,000 relativement à l'entreprise de construction d'un pont sur la rivière Athabaska, dans le parc Jasper.

D'après cet arrêté, le paiement projeté est une allocation à l'entrepreneur pour raisons de commisération. Il a pour but de l'aider pécuniairement, vu que celui-ci a subi une perte d'environ $28,000 dans l'exécution de l'entreprise, par suite des inondations. L'arrêté ajoute que la somme de $14,000 pour dédommager la compagnie de construction MacLaren de ses pertes est incluse dans un montant de $40,000 voté à la dernière session du Parlement au crédit nº 468.

Je ferai remarquer qu'à mon sens on ne peut accorder de paiement pour raisons de commisération sans une autorisation spéciale du Parlement, et que le crédit mentionné ne comporte pas cette autorisation. Le crédit se lit ainsi: "Pour payer les dépenses relatives aux Parcs nationaux canadiens, etc.—Nouvelle somme requise, $40,000", sans aucune mention du paiement projeté.

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le sous-ministre de l'Intérieur.

CONSEIL DU TRÉSOR, 27 juillet 1925.

CHER MONSIEUR,—Je vous envoie l'opinion de l'honorable ministre intérimaire de l'Intérieur concernant le paiement de $14,000 à la MacLaren Construction Company et un arrêté en Conseil en date du 17 juillet 1925, en même temps qu'une lettre de l'Auditeur général adjoint datée du 20 juillet 1925.

Voulez-vous être assez bon de nous donner votre opinion quant à l'autorisation parlementaire de ce paiement, tel que prescrit par l'article 42 de la loi du Revenu consolidé et de l'Audition?

Votre tout dévoué,

J. C. SAUNDERS, *Secrétaire.*

Le sous-ministre de la Justice.

CONSEIL DU TRÉSOR

MINISTÈRE DE LA JUSTICE, 31 juillet 1925.

CHER MONSIEUR,—A propos de votre lettre du 27 courant (T 114729B.) au sujet du projet de paiement de $14,000 à la " MacLaren Construction Company ", j'ai l'honneur de vous informer que, vu les décisions antérieures de notre ministère au sujet du contrôle par le gouvernement de la dépense des crédits du Parlement, surtout celle donnée par sir Oliver Mowat au Conseil du Trésor, en date du 9 novembre 1897, notre département est d'avis que le crédit en question constitue une autorisation suffisante du paiement dont il s'agit.

Documents retournés.

Votre tout dévoué,

W. STUART EDWARDS, *S.-M. de la J.*

Le secrétaire du Conseil du Trésor.

ARRÊTÉ DU CONSEIL DU TRÉSOR, 18 AOÛT 1925.—Le Conseil a pris en considération une lettre du ministre intérimaire de l'Intérieur, soumettant à la décision du Conseil une requête du ministère de l'Intérieur demandant l'émission d'un chèque en faveur de la " MacLaren Construction Company " au montant de $14,000, pour dédommager ladite compagnie des pertes subies dans la construction d'un pont sur la rivière Athabaska, dans le parc Jasper.

A ce sujet, l'Auditeur général adjoint a formulé l'objection que l'émission de ce chèque n'était pas autorisée par le Parlement.

Les faits sont exposés dans l'arrêté du 17 juillet 1925 (C.P. 1090) et dans la lettre de l'Auditeur général adjoint du 20 juillet 1925.

Le Conseil a pris en considération une opinion du sous-ministre de la Justice d'après laquelle l'émission de ce chèque se trouve autorisée par le Parlement.

Vu l'opinion exprimée par le sous-ministre de la Justice, le Conseil est d'avis que l'objection de l'Auditeur général n'est pas bien fondée et doit être écartée.

Le Conseil ordonne donc l'émission d'un chèque pour le paiement de la réclamation en question.

J. C. SAUNDERS, *Secrétaire.*

CORRESPONDANCE DU CONSEIL DU TRÉSOR ET CORRESPONDANCE SUR DES QUESTIONS RELATIVES À L'APPLICATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DE PENSION 1924

Comptes des crédits: explication des économies

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 janvier 1925.

CHER MONSIEUR,—Cet après-midi votre secrétaire particulier m'a dit au téléphone que vous aimeriez savoir quel article de la Loi du Revenu consolidé et de l'Audition, ou de toute autre autorité statutaire, me donne droit, à mon avis, d'avoir des divers services de dépenses non seulement une explication de tout dépassement de crédit, mais aussi une explication de tous les crédits non employés.

L'article 56 de la Loi d'audition déclare explicitement que tout compte des crédits soumis à l'Auditeur général doit être accompagné d'une explication donnant le mode d'ajustement des soldes de subventions dans le compte antérieur, et aussi une déclaration expliquant le surplus de dépenses sur les montants de subventions comprises dans ce même compte.

Toutefois il n'y est pas dit aussi clairement qu'il faut expliquer la non-utilisation des crédits, mais je suis cependant d'avis que cette déduction peut être raisonnablement tirée de l'intention de l'article.

L'Auditeur général doit examiner et certifier les comptes de crédits pour en rendre compte à la Chambre des Communes, et si, au cours de son examen, il constate, d'après les états de compte produits par devers lui, qu'il y a des crédits votés par le Parlement dont la somme dépasse les besoins du service public pour l'année financière en question, je suis d'opinion qu'il a pleinement le droit d'attirer l'attention du Parlement sur ces dépassements, et par suite, en toute justice, il devrait être en mesure de présenter en même temps l'explication donnée par les départements.

Dans les rapports des années antérieures, surtout du temps de M. McDougall, le premier Auditeur général du Canada, je constate qu'on avait coutume de demander et de publier de semblables explications dans le Rapport annuel à la Chambre des Communes.

C'est là aussi une pratique universellement reconnue en Angleterre, comme on peut le constater dans le Rapport annuel du Contrôleur et Auditeur général.

Bien à vous,

GEORGES GONTHIER, *A.G.*

Hon. J. A. ROBB, ministre des Finances intérimaire.

(REMARQUE.—Aucune réponse n'a été reçue.)

Allocations aux employés du gouvernement pour l'usage de leur propre automobile

BUREAU DE L'AUDITEUR GÉNÉRAL, 2 février 1925.

MONSIEUR,—Dans l'examen des comptes qui m'ont été soumis pour vérification, je constate que nombre de ministères ont adopté la pratique d'accorder à certains de leurs fonctionnaires une allocation pour l'usage de leur propre auto-

mobile, lorsqu'ils voyagent pour le compte du gouvernement. Règle générale, cette allocation est basée sur le parcours que l'on prétend avoir fait dans l'automobile, bien que dans quelques cas on accorde une allocation mensuelle à la place du taux de parcours. Le taux de l'allocation n'est pas uniforme, les divers ministères ayant différents taux variant en moyenne de 10 à 15 cents du mille.

J'ai appris que des enquêtes, faites séparément par le ministère de l'Intérieur et la Commission d'Etablissement des soldats et couvrant une longue période, sur le coût de fonctionnement des automobiles, ont donné pratiquement le même résultat, savoir: le coût de fonctionnement des automobiles Ford sur la moyenne de nos routes est d'environ 8 cents du mille, y compris une allocation raisonnable pour la dépréciation.

Je suis d'avis qu'aucune allocation ne devrait être accordée sans l'autorisation du conseil du Trésor, à moins de soumettre des comptes exacts avec pièces justificatives.

Je serais heureux si vous aviez l'obligeance de soumettre la question au conseil du Trésor dans le but d'établir une base uniforme au sujet d'une pratique qui peut prendre des proportions injustifiées si l'on ne pose des règles spéciales.

Je demeure, Monsieur,

Votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 16 avril 1925.

CHER MONSIEUR,—A votre demande, je vous envoie ci-inclus de plus amples détails au sujet des paiements faits aux employés du gouvernement pour l'usage de leur propre automobile.

Dans ma lettre du 2 février, j'ai exprimé l'opinion qu'aucune allocation ne devrait être accordée sans l'autorisation du Conseil du Trésor, à moins de produire des comptes exacts appuyés de pièces justificatives. Ces pièces doivent être la déclaration de parcours, pour lequel une allocation est demandée, signée par le fonctionnaire ayant fait le voyage, et donnant les localités entre lesquelles il a fait le voyage, et cette déclaration doit être contresignée par son supérieur ou tout autre fonctionnaire responsable avec attestation que l'usage de l'automobile était nécessaire et dans l'intérêt public.

Bien à vous,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

(REMARQUE.—Aucune réponse n'a été reçue.)

RÉSUMÉ DES PRATIQUES ADOPTÉES DANS LES DIFFÉRENTS DEPARTEMENTS RELATIVEMENT AUX ALLOCATIONS ACCORDÉES AUX FONCTIONNAIRES POUR L'USAGE DE LEUR PROPRE AUTOMOBILE

Agriculture:

Allocation de 13c. du mille: entre les localités desservies par un chemin de fer, l'allocation ne doit pas dépasser le taux régulier d'un billet de chemin de fer.

Douanes et Accise:

Allocation de 15c. du mille, excepté dans les cas suivants où il y a beaucoup de travail supplémentaire pour la patrouille:

Percepteur des douanes à Bridgeburg, Ont.—$15 par mois.

Surveillant des douanes à Windsor, Ont.—$20 par mois.

Service de l'Impôt:

Allocation générale de 15c. du mille. L'inspecteur de l'Impôt à Toronto reçoit 10c. du mille dans les limites de la ville; un fonctionnaire du district Toronto-Barrie ne reçoit que 8c. du mille; l'inspecteur de Brockville reçoit l'équivalent des billets de chemin de fer.

Immigration et Colonisation:

En Canada: le fonctionnaire d'Immigration à Union-Bay, C.-B., reçoit 15c. du mille; l'inspecteur d'Immigration à Lacolle, Qué., reçoit $20 par mois.

Aux Etats-Unis: quatre agents reçoivent 15c. du mille, et deux agents, 10c.

En Grande-Bretagne: trois agents reçoivent neuf deniers du mille.

Affaires indiennes:

Ontario: cinq agents reçoivent 15c. du mille.

Colombie-Britannique: l'agent de Lytton reçoit 20c. du mille; l'agent de West-Coast reçoit 12c. du mille, et l'agent de New-Westminster, 10c. du mille.

Saskatchewan: le commissaire de Régina reçoit $60 par mois pour l'usage de son automobile et on lui fournit en plus un garage et un chauffeur payé par le ministère. L'agent à Onion-Lake reçoit $40 par mois durant l'été.

Intérieur:

Deux taux sont en vigueur suivant le territoire où le fonctionnaire travaille:

(*a*) 10c. du mille dans les localités suivantes: dans toutes les villes; dans les parcs nationaux du Canada; dans l'île du Prince-Edouard; dans le voisinage de la baie de Fundy dans le Nouveau-Brunswick et dans la Nouvelle-Ecosse; dans le sud et l'ouest de la province de Québec; dans le sud de l'Ontario; dans le Manitoba et la Saskatchewan; dans l'Alberta, à l'exception du voisinage des montagnes.

(*b*) 15c. du mille dans les endroits suivants: réserves forestières non pourvues de bonnes routes; île du Cap-Breton; endroits de la Nouvelle-Ecosse et du Nouveau-Brunswick éloignés de la baie de Fundy; le nord et l'est de la province de Québec; le nord de l'Ontario; le voisinage des montagnes dans l'Alberta; la Colombie-Britannique.

Ce ministère a fait une enquête sur le coût de fonctionnement des automobiles Ford forme touriste en service dans tout le Canada et sous diverses conditions de service, et le coût moyen constaté de 8.3 cents du mille.

Marine et Pêcheries:

Pêcheries—Division de l'Est—les fonctionnaires reçoivent généralement $400 par année, mais deux inspecteurs de district et trois surveillants reçoivent 10c. du mille.

Division Centrale—les fonctionnaires reçoivent $75 par année, plus le coût de l'essence et de l'huile consommées. Un inspecteur de district reçoit 12c. du mille.

Colombie-Britannique—en général, les fonctionnaires reçoivent 20c. du mille dans les régions montagneuses, et 15c. du mille dans les autres parties. Les inspecteurs de conserves et caques de poissons reçoivent 12c. du mille, et un fonctionnaire du service de pisciculture reçoit 12½c.

Marine—10c. du mille est accordé aux inspecteurs des phares.

Défense nationale:

Pour les voyages spéciaux (plusieurs membres du personnel), $8 à $12 par jour suivant la capacité de l'automobile. Entre les endroits desservis par les chemins de fer, il est alloué 4c. du mille.

Travaux publics:

En général l'usage d'automobiles de particuliers n'est pas autorisé, mais si un fonctionnaire voyage entre deux villes avec son propre automobile, il peut recevoir le taux régulier d'un billet de chemin de fer entre ces endroits.

Chemins de fer et Canaux:

Les surveillants et contremaîtres de canaux reçoivent une allocation mensuelle variant entre $35 et $50. Les électriciens-monteurs reçoivent $10 à $15 par mois.

D'autres fonctionnaires sont rémunérés à différents taux pour les voyages le long des canaux, suivant la distance parcourue.

Rétablissement des soldats dans la vie civile:

Aucune règle générale n'est en vigueur. Dans le district de Toronto, quelques médecins visitant des malades éloignés dans la ville et les environs reçoivent une allocation de 10c. du mille. Quelques médecins de ce district et d'autres parties du Canada reçoivent des allocations de $10 à $30 par mois pour l'essence.

Commission d'Etablissement des soldats:

Il y a très peu de cas où l'on fait usage d'automobiles des particuliers. En général, on alloue 10c. du mille, mais le directeur du service agricole reçoit 15c. du mille dans la Nouvelle-Ecosse et le Nouveau-Brunswick.

Commerce:

A l'ouest de Port-Arthur, on alloue $8 par jour aux inspecteurs de poids et mesures transportant 1,000 livres de poids, et $6 par jour à ceux qui transportent l'équipement réglementaire de 200 livres. A l'est de Port-Arthur, le taux général est de $7 par jour. Ces tarifs sont moins élevés que les prix réguliers des remises publics, surtout si l'on considère que les propriétaires de garages ne veulent pas louer d'automobiles quand ils savent qu'il faut transporter une demi-tonne de poids en fer. Il faut remarquer que le coût de transport des étalons pour inspection est recouvrable des propriétaires des bascules inspectées.

Réclamations pour services de valet et de buanderie

BUREAU DE L'AUDITEUR GÉNÉRAL, le 16 avril 1925.

MONSIEUR,—Dans les comptes pour frais de déplacement soumis à ce Bureau pour vérification je constate qu'il est permis aux fonctionnaires de certains ministères d'inclure leurs dépenses pour service de valet et de buanderie.

Pour ce qui concerne la plupart des fonctionnaires du Service intérieur leurs comptes pour frais de déplacement sont payés par le comptable en charge des dépenses contingentes qui refuse d'approuver les demandes de ce genre; mais les comptes des dépenses des fonctionnaires du Service extérieur sont payés à même les crédits généraux sur la foi de leurs propres lettres de crédit et bien que ce Bureau puisse s'objecter à toutes réclamations pour services de valet et de buanderie comprises dans leurs comptes, nos objections seraient vaines à moins qu'il ne soit adopté une résolution régulièrement autorisée par le Conseil pour notre gouverne.

Les règlements établis par le ministère du Rétablissement des soldats dans la vie civile relativement à ces dépenses sont comme suit:—

(1) Seront approuvées les réclamations pour un montant raisonnable pour services de valet lorsqu'un officier est absent pendant une semaine et plus.

(2) Seront approuvées pour un montant raisonnable les réclamations pour service de buanderie lorsqu'un fonctionnaire sera en voyage pendant deux jours ou plus.

Afin de pouvoir régler tous les comptes d'une manière uniforme je crois opportun de signaler qu'il serait bon de faire adopter par les autorités un règlement quelconque définitif à cet effet.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

(REMARQUE.—Nous n'avons pas reçu de réponse à cette lettre.)

Avances pour frais de déplacement

BUREAU DE L'AUDITEUR GÉNÉRAL, 15 avril 1925.

MONSIEUR,—En examinant les pièces justificatives soumises à ce Bureau par certains fonctionnaires du Gouvernement à l'appui des dépenses encourues pour frais de déplacement je constate que dans plusieurs occasions ces avances dépassant la somme de $150 ont été faites aux fonctionnaires intéressés.

J'attire votre attention sur ce fait pour la raison qu'un arrêté en Conseil en date du 4 mars 1897 stipule qu'il ne sera fait aucune avance aux fonctionnaires des divers ministères provenant du fonds des dépenses contingentes du Gouvernement civil pour un montant dépassant $150.

Je me rends compte que ce Bureau n'a pas eu l'habitude de s'objecter aux avances de $150 et plus dans les cas où il était évident que les frais de déplacement devaient dépasser ce montant, mais je suis d'avis qu'à moins que le règlement ne soit modifié ou révoqué il faudrait le respecter quelque embarrassantes que soient les conséquences pour les fonctionnaires en voyage.

Il me semble opportun de conseiller de faire adopter un nouvel arrêté ministériel pour répondre aux besoins créés par le changement de conditions depuis 1897.

Bien à vous,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

(REMARQUE.—Aucune réponse n'a été reçue.)

Allocations de déplacement réclamées par des fonctionnaires pour les journées passées à bord d'un navire

BUREAU DE L'AUDITEUR GÉNÉRAL, le 30 juin 1925.

MONSIEUR,—Le 25 juin 1924 un arrêté ministériel a été adopté, basé sur la recommandation du Conseil du Trésor, autorisant une indemnité de subsistance de $15 par jour pour tous les sous-ministres voyageant pour affaires officielles.

Règle générale, dans tous les arrêtés ministériels adoptés en vue d'autoriser le paiement d'une indemnité quotidienne, il est inséré une clause stipulant que cette allocation ne sera pas payée pour les jours passés à bord d'un navire lorsque le prix du passage comprend les repas et les compartiments particuliers. Cependant l'arrêté ministériel du 25 juin ne contient pas de clause de ce genre.

On a récemment attiré mon attention sur le fait que certains sous-ministres, ayant voyagé en Europe au cours de la dernière année financière, ont réclamé cette indemnité pour chaque journée d'absence, y compris les jours passés à bord d'un navire. Je serais heureux de connaître la décision du Conseil du Trésor afin de savoir si oui ou non les sous-ministres devraient recevoir cette indemnité quotidienne pour les journées passées à bord des navires.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

(REMARQUE.—Cette lettre est demeurée sans réponse.)

Frais de déménagement non autorisés par le Conseil du Trésor

BUREAU DE L'AUDITEUR GÉNÉRAL, le 2 octobre 1925.

MONSIEUR,—En vertu de l'arrêté ministériel du 8 septembre 1871, approuvant la résolution du Conseil du Trésor adoptée le jour précédent il a été stipulé que "Nulle allocation de déménagement ne sera accordée sauf sur le rapport du Conseil du Trésor...."

J'attire votre attention sur le fait que des indemnités pour frais de déménagement des membres de la R.G. à C. du C. et de la milice active ont été payées par ces ministères à même leurs lettres de crédit sans les soumettre au préalable à l'approbation du Conseil du Trésor.

Dans le cas du premier de ces départements les paiements sont effectués sous l'autorité du paragraphe 1372 des Règles et Règlements de la R. G. à C. du C. tels qu'amendés par l'arrêté ministériel 134/2084 du 1er décembre 1924, qui se lit comme suit: "Officiers mariés, etc."

L'article 3, par. 98 des Règlements concernant la solde et les allocations, 1924, du ministère de la Défense nationale, stipule que les "Officiers et soldats, etc....De temps à autre les Règlements généraux concernant la solde et les allocations sont approuvés tandis que pour couvrir certains cas individuels il sera adopté des règlements portant modification aux premiers.

Etes-vous fondé à croire que ces Règlements qui ont été approuvés par le Gouverneur en Conseil constituent une autorité suffisante pour payer aux fonctionnaires de ces deux départements leurs frais de déménagement, ou ces comptes devraient-ils aussi être soumis à l'approbation du Conseil du Trésor?

Bien à vous,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du conseil du Trésor.

(REMARQUE.—Cette lettre est demeurée sans réponse.)

Ministère de la Marine et des Pêcheries—Emploi d'un fonctionnaire sans l'approbation de la Commission du Service civil

(Voir correspondance antérieure: Rapport 1923-24, page O-135)

BUREAU DE L'AUDITEUR GÉNÉRAL, le 14 septembre 1925.

MONSIEUR,—Ci-inclus je vous transmets copies de la correspondance avec le ministère de la Marine et des Pêcheries relativement à l'emploi de Kendall Turner, commis-messager dans la division radio-télégraphique de ce ministère, sans avoir obtenu l'approbation de la Commission du Service civil.

Vu que M. Turner est encore à l'emploi du ministère malgré le fait que les certificats nécessaires pour son emploi n'ont pas été délivrés par la Commission du Service civil et que son salaire est payé en vertu des lettres de crédit dudit ministère avant vérification par ce Bureau, je vous prierais de soumettre la correspondance au Conseil du Trésor en conformité de l'article 60 de la Loi du Revenu consolidé et de l'Audition afin que le Conseil du Trésor agisse comme bon lui semblera.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 11 décembre 1925.

MONSIEUR,—Nous avons reçu votre lettre relativement à l'emploi de Kendall Turner comme commis-messager au ministère de la Marine et des Pêcheries sans l'approbation de la Commission du Service civil.

Telle que je comprends la situation les paiements effectués sans le certificat d'approbation de la Commission du Service civil ne sont pas réguliers. J'ai mes doutes sur vos raisons de soumettre la chose au Conseil du Trésor en conformité de l'article 60 de la Loi du Revenu consolidé et de l'Audition, lequel article, si je le comprends bien, s'applique aux paiements légalement autorisés au sujet desquels un doute existe concernant la manière d'inscrire l'article dans le compte des crédits. Cette interprétation s'appuie sur les dispositions finales de l'article, "et le Conseil du Trésor décide de quelle manière les articles en question seront inscrits au compte de crédit annuel."

Aurez-vous la bonté, si vous ne partagez pas cette opinion, de m'indiquer les dispositions dudit article qui sont applicables en la présente circonstance et qui permettraient au Conseil du Trésor d'établir un règlement utile en la matière.

Bien à vous,

J. C. SAUNDERS, *Secrétaire du C. du T.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 16 décembre 1925.

MONSIEUR,—On vient d'attirer mon attention sur votre lettre du 11 courant, adressée à l'Auditeur général adjoint, relativement à l'emploi de Kendall Turner, comme commis-messager au ministère de la Marine et des Pêcheries, sans l'approbation de la Commission du Service civil.

J'apprends qu'en demandant de soumettre ce cas au Conseil du Trésor, conformément à l'article 60 de la Loi du Revenu consolidé et de l'Audition, nous étions fondés à croire que c'était là une autorité convenable à laquelle on pouvait s'adresser en vertu de cet article qui se lit comme suit:—

> Si, pendant que l'Auditeur général fait l'examen ci-dessus prescrit, il s'élève quelque objection à ce qu'un article quelconque soit porté dans le compte de crédit, cette objection est, nonobstant que ce compte ne lui ait pas été rendu, immédiatement communiquée au ministère intéressé; et si le ministre ne répond pas d'une manière satisfaisante à cette objection, elle est référée au Conseil du Trésor par l'Auditeur général, et le Conseil du Trésor décide de quelle manière l'article en question doit être inscrit dans le compte de crédit annuel."

En examinant les pièces justificatives envoyées à ce Bureau motivant le salaire payé à Kendall Turner, l'objection surgit que sa nomination n'était pas légale et que par conséquent les sommes ainsi payées ne pouvaient pas être convenablement imputées à un compte de crédit.

L'objection a été communiquée au ministère et vu que nous n'avons pas reçu une réponse satisfaisante nous avons suggéré de référer la chose au Conseil du Trésor afin qu'il "puisse déterminer de quelle manière l'article en question sera inscrit au compte de crédit annuel."

Si le Conseil confirme la position prise par ce Bureau je présume qu'il priera le ministère de retourner au Trésor les sommes payées illégalement et qu'en attendant les paiements effectués seront inscrits comme ayant été irrégulièrement imputés par le ministère sur son compte des crédits.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

CONSEIL DU TRÉSOR, le 31 décembre 1925.

CHER MONSIEUR,—Pour faire suite à votre lettre du 16 courant qui renferme des copies de correspondance au sujet du cas de Kendall Turner, commis-messager employé au ministère de la Marine et des Pêcheries, j'ai l'honneur de vous faire tenir sous pli copie d'une lettre reçue du sous-ministre de ce ministère en réponse à notre demande pour une explication qui pourrait être soumise au Conseil du Trésor si l'on jugeait que ce cas relevait bien du Conseil. Il paraîtrait que l'employé en question n'a pas été nommé conformément aux règles établies. Il s'agirait d'établir quelle procédure il faudrait suivre pour remédier à la situation.

Ce département ne semble pas croire que le cas dont il s'agit pourrait être soumis avec à propos au Conseil du Trésor. A notre avis, l'article 60 de la Loi du Revenu consolidé et de l'Audition, que vous citez, n'avait pas pour objet les cas de paiements illégaux vu que dans de tels cas l'Auditeur général lui-même a le plein pouvoir d'appliquer le remède. Il existe pluseiurs exemples de paiements irréguliers qui ont comporté des remboursements, mais à ma connaissance aucun cas de ce genre n'a jamais été soumis au Conseil du Trésor avant que l'on agisse dans la matière.

Votre tout dévoué,

J. C. SAUNDERS, *Secrétaire.*

L'Auditeur général.

MINISTÈRE DE LA MARINE ET DES PÊCHERIES, le 23 décembre 1925.

CHER MONSIEUR,—J'ai sous les yeux votre lettre du 18 de ce mois (T. 115275B), relative à l'affaire Kendall Turner, commis-messager, membre du personnel de ce ministère. Les faits ayant rapport à la question sont en résumé ceux-ci:

Kendall Turner est entré au service du ministère le 16 octobre 1922, à titre de commis-messager, au traitement de $600 par année. Né le 25 février 1906, et donc âgé de moins de 18 ans, il ne pouvait se présenter aux examens pour les fonctions de commis-messager. Depuis qu'il a atteint ses 18 ans, i.e., en février 1924, la Commission du Service civil n'a pas tenu d'examen pour l'emploi de messagers. Turner est prêt à subir le prochain examen qui doit avoir lieu, et le ministère ne doute nullement qu'il soit en état d'en sortir honorablement.

Bien à vous,

A. JOHNSTON, *S.M.*

Le sous-ministre des Finances et secrétaire du Conseil du Trésor.

Paiements additionnels de traitements non approuvés par la Commission du Service civil

(NOTE.—Voir à la page O-131 du Rapport de 1923-24 la correspondance échangée avant la présente.)

BUREAU DE L'AUDITEUR GÉNÉRAL, le 31 janvier 1925.

MONSIEUR,—Je vous fais tenir sous ce pli copie de la correspondance échangée avec le ministère de la Marine et des Pêcheries relativement aux paiements faits, pour services, à M. J. C. Chesley, agent de la Marine à St. John, N.-B., en plus de ses appointements réguliers à titre d'agent.

Comme je ne me compte pas satisfait de la réponse à l'objection soulevée je soumets toute la question au Conseil du Trésor, aux termes de l'article 60 de la Loi du Revenu consolidé et de l'Audition, pour qu'il prenne les mesures qu'il jugera nécessaires.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Secrétaire du Conseil du Trésor.

EXTRAIT du procès-verbal de la séance de l'honorable Conseil du Trésor tenue à Ottawa le vingtième jour du mois de mars 1925.

BUREAU DE L'AUDITEUR,—Le conseil a étudié une communication de l'Auditeur général adjoint ayant trait à des paiements faits à J.-C. Chesley, agent de la Marine, à St. John, N.-B., en plus de ses appointements réguliers à titre d'agent.

Le conseil recommande, conformément aux dispositions de l'article 22 de la Loi du Service civil, que ces paiements additionnels soient autorisés par la Commission du Service civil.

J. C. SAUNDERS, *Secrétaire.*

BUREAU DE L'AUDITEUR GÉNÉRAL, le 14 août 1925.

MONSIEUR,—Je vous fais tenir sous ce pli copie du procès-verbal d'une réunion du Conseil du Trésor, T.-113188B, en date du 20 mars 1925, ayant trait aux paiements faits à J.-C. Chesley, agent de la Marine, à St. John, N.-B., en plus de ses appointements réguliers à titre d'agent.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Secrétaire adjoint, Commission du Service civil.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 22 décembre 1925.

CHER MONSIEUR,—Le 14 août dernier je vous ai écrit et vous ai fait tenir copie d'un procès-verbal du Conseil du Trésor en date du 20 mars 1925, ayant trait aux paiements faits à J.-C. Chesley, agent de la Marine, à St. John, N.-B., en plus de son traitement régulier.

Le 23 décembre 1924 le département a attiré votre attention sur le fait que deux salaires avaient été payés à ce fonctionnaire, vous faisant part de mes objections, et vous a demandé d'émettre des certificats pour ces deux positions.

Je n'ai reçu aucune réponse à ma lettre et je constate qu'aucun certificat n'a été émis par vous comme vous l'avait demandé le département. Comme l'on a continué de faire ces paiements, jugés irréguliers, pendant plus d'un an depuis que l'on a attiré votre attention sur ce fait, je vous prierais de bien vouloir répondre à ma lettre avant que je prenne d'autres mesures à ce propos.

Votre dévoué,

GEORGES GONTHIER, *A.G.*

Le Secrétaire, Commission du Service civil.

———

COMMISSION DU SERVICE CIVIL, le 15 janvier 1926.

MONSIEUR,—Par suite de la correspondance déjà échangée sur ce sujet, on m'a chargé de vous adresser, pour votre renseignement, copie d'une lettre adressée aujourd'hui même au sous-ministre de la Marine et des Pêcheries.

Votre tout dévoué,

W. FORAN, *secrétaire.*

L'Auditeur général.

———

COMMISSION DU SERVICE CIVIL, le 15 janvier 1926.

MONSIEUR,—Faisant suite à la correspondance déjà échangée au sujet du fonctionnaire précité, on m'a prié de vous avertir que la Commission a très soigneusement étudié votre requête relative à l'émission de certificats approuvant les allocations versées à M. Chesley.

Je dois vous informer que la Commission ne peut voir comment il lui serait possible d'émettre un certificat approuvant un versement additionnel de $1,200 à M. Chesley, en sa qualité de surveillant des quais, attendu que lorsque la classification fut préparée cette attribution faisait partie des devoirs de l'agent de navigation; la chose est signalée dans la définition de la classe. Quant à l'allocation de $1,200 pour la surintendance des pilotes, attendu que cette somme est puisée à même la caisse des pilotes, la Commission est d'avis qu'elle n'a pas compétence pour émettre un certificat autorisant le paiement de deniers qui ne tombent pas sous la régie de l'Etat.

Votre tout dévoué,

W. FORAN, *secrétaire.*

Le sous-ministre de la Marine et des Pêcheries.

———

BUREAU DE L'AUDITEUR GÉNÉRAL, le 23 janvier 1926.

MONSIEUR,—J'ai reçu une lettre du secrétaire de la Commission du Service civil incluant copie d'une communication à vous adressée dans laquelle il est affirmé que la Commission ne peut voir comment elle pourrait émettre un certi-

ficat de $1,200 comme appointements supplémentaires à M. Chesley en sa qualité d'inspecteur des quais, vu que, lorsque la classification a été faite, cette fonction faisait partie des attributions de l'agent de marine, et dans la définition de la catégorie, est incluse dans le travail d'un agent de marine.

Vu la décision de la Commission à cet égard, je présume qu'il ne sera pas fait à M. Chesley de nouveaux paiements basés sur cette allocation de $1,200.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de la Marine et des Pêcheries.

(REMARQUE.—On trouvera à la page O-100 du présent Rapport d'autres lettres avant trait à cette affaire.)

Ministère de l'Intérieur—Emploi d'un fonctionnaire sans avoir obtenu l'autorisation de la Commission du Service civil

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 janvier 1926

MONSIEUR,—Je vous envoie ci-inclus copie d'une correspondance avec le ministère de l'Intérieur relativement à l'emploi dans ce ministère de R. C. Finnie comme teneur de livres au grade de commis senior.

M. Finnie a été employé durant tout le cours de l'année financière 1924-25 sans avoir un certificat de la Commission du Service civil, et en plus on lui a payé une gratification de vie chère, bien que son nom n'ait pas été porté sur la liste relative à cette gratification approuvée par la Commission du Service civil. Le traitement et la gratification payés à M. Finnie ont été pris sur le crédit 290: dépenses contingentes des terrains fédéraux, et bien qu'il soit employé à Ottawa, le bordereau de paye à son sujet ne m'a pas été soumis pour vérification comme on l'a fait dans le cas des autres employés à Ottawa payés sur ce même crédit.

Je demande que la correspondance soit soumise au Conseil du Trésor, en vertu de l'article 60 de la Loi du Revenu consolidé et de l'Audition, afin qu'une décision soit prise suivant ce qu'ordonnera le Conseil.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 13 mai 1925.

MONSIEUR,—Dans votre remboursement du mois de mars pour les chèques émis à Ottawa, je constate que le chèque n° 26690 pour le montant de $1,550.50, a été émis en faveur de R. C. Finnie en paiement de son traitement à titre de commis teneur de livres senior du 1er avril 1924 au 31 mars 1925, de même que de son allocation de vie chère du 1er mai 1924 au 31 mars 1925.

Je n'ai reçu aucun certificat de la Commission du Service civil autorisant l'emploi de M. Finnie, et je serais heureux de savoir de quelle autorité ce chèque a été émis.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Intérieur.

CORRESPONDANCE DU CONSEIL DU TRÉSOR

BUREAU DE L'AUDITEUR GÉNÉRAL, le 8 octobre 1925.

MONSIEUR,—Le 13 mai dernier, je vous ai écrit à propos de chèques émis en faveur de R. C. Finnie en paiement de son traitement à titre de commis teneur de livres senior et je vous demandais de bien vouloir me dire si l'emploi de ce monsieur avait été autorisé par la Commission du Service civil.

Jusqu'ici ma lettre est restée sans réponse. Permettez-moi d'attirer de nouveau votre attention sur cette question.

Je suis, monsieur, votre obéissant serviteur.

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Intérieur.

(REMARQUE. — Les lettres qui précèdent sont demeurées sans réponse.)

BUREAU DE L'AUDITEUR GÉNÉRAL, le 12 décembre 1925.

MONSIEUR,—Au mois de mars 1925, dans le remboursement des chèques émis à Ottawa par le ministère de l'Intérieur se trouvait un montant de $1,550.50 en paiement du traitement de R. C. Finnie, à titre de commis teneur de livres dans ce ministère du 1er avril 1924 au 31 mars 1925, de même que de la gratification de vie chère du 1er mai 1924 au 31 mars 1925. Je n'ai reçu aucun certificat de la Commission autorisant l'emploi de ce monsieur et je ne puis trouver nulle part que la Commission ait autorisé une allocation de vie chère en sa faveur.

Voulez-vous avoir l'obligeance de me dire si l'on a obtenu, pour cette année-là ou pour une autre période subséquente, l'autorisation de la Commission pour retenir les services de ce monsieur de même que pour le paiement d'une allocation de vie chère en sa faveur?

Je suis, monsieur, votre obéissant serviteur.

GEORGES GONTHIER, *A.G.*

Le Secrétaire, Commission du Service civil.

COMMISSION DU SERVICE CIVIL, le 29 décembre 1925.

MONSIEUR,—Relativement à votre lettre du 12 courant concernant l'emploi de M. R. C. Finnie dans le ministère de l'Intérieur, permettez-moi de vous dire qu'un certificat autorisant l'emploi provisoire de M. Finnie comme commis teneur de livres senior a été émis pour une période de six mois à partir du 1er avril 1923, et a été renouvelé pour une autre période de six mois à dater du 1er octobre 1923. Depuis cette date il n'y a pas eu de certificat autorisant l'emploi de M. Finnie ni de paiement de boni approuvé en sa faveur pour l'année 1924-25.

Pour l'information des commissaires voulez-vous être assez bon de me dire s'il existe un crédit quelconque sur lequel pouvait s'imputer le paiement effectué à M. Finnie pour ses services?

Votre dévoué,

W. FORAN, *secrétaire.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 4 janvier 1926.

CHER MONSIEUR,—Me référant à votre lettre du 29 décembre au sujet de l'emploi de R. C. Finnie au ministère de l'Intérieur, je vous ferai remarquer que son traitement a été payé en vertu du crédit 290, dépense casuelle des terres fédérales.

Votre dévoué,

GEORGES GONTHIER, *A.G.*

Le secrétaire, Commission du Service civil.

Défense nationale—Emploi de fonctionnaires sans certificat de la Commission du Service civil

BUREAU DE L'AUDITEUR GÉNÉRAL, le 20 août 1925.

MONSIEUR,—Je viens de recevoir le rapport concernant la retenue sur le traitement de R.-L. Goldie, Thos. McDonald et Percy May, de votre ministère. Ce rapport indique que M. Goldie est employé à titre de commis et les autres en qualité de commis-vérificateurs senior.

Je constate que leurs positions n'ont jamais été classifiées par la Commission du Service civil, que les titulaires n'ont pas été nommés par la Commission et que ces positions ne sont pas exemptées sous l'empire de l'article 38B de la Loi du Service civil. MM. Goldie et May sont payés à la journée plutôt qu'à l'année. Tant que leurs positions ne seront pas classifiées, conformément aux dispositions de la Loi du Service civil et que leur permanence ne sera pas établie, je suis d'avis qu'ils n'ont pas droit de devenir contributeurs aux termes de la Loi de pension, de 1924. A moins qu'on ne prouve l'existence de ce droit, le montant de leurs contributions doit être remboursé.

Veuillez, s'il vous plaît, me dire en vertu de quelle autorité vous les employez depuis que la Loi des mesures de guerre a pris fin.

Votre tout dévoué,

A. H. BROWN, *pour l'A.G.*

Le sous-ministre de la Défense nationale.

MINISTÈRE DE LA DÉFENSE NATIONALE, le 31 août 1925.

MONSIEUR,—J'ai reçu votre lettre du 20 courant traitant du droit de se prévaloir de la Loi de pension, de 1924, que peuvent avoir MM. R.-L. Goldie, Thos. McDonald et Percy May, employés surnuméraires de la division de la comptabilité de notre ministère.

Tous ces employés touchent un traitement annuel d'au delà de $600; je suis d'avis qu'ils ont droit de devenir contributeurs en vertu de l'article 23 de la Loi de pension, dont je cite l'extrait suivant:—

> "Tout fonctionnaire du Service civil qui, à la date de l'entrée en vigueur de la présente loi, occupe une position assujétie aux dispositions de la Loi du Service civil.....doit être soumis aux dispositions de la

présente loi dans la même mesure que s'il était un fonctionnaire permanent, à moins qu'en vertu d'un certificat la Commission du Service civil ne lui ait attribué un emploi temporaire et qu'il ne soit encore en service par l'effet du dit certificat."

Ces trois employés occupent des positions qui sont assujéties aux dispositions de la Loi du Service civil et ils n'occupent pas ces positions en vertu de certificats de la Commission du Service civil et, me dit-on, la Commission ne leur a pas attribué d'emploi temporaire en vertu de certificats. Ces conditions semblent répondre aux exigences de l'article 23, et, s'il en est ainsi, il n'est pas nécessaire que leurs positions soient classifiées ou qu'ils soient employés à titre permanent pour avoir droit de se prévaloir de la loi.

Ils ont été maintenus en fonctions d'après les instructions du ministre.

Votre tout dévoué,

G. J. DESBARATS, *S.-M.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 1er septembre 1925.

MONSIEUR,—J'ai reçu la vôtre d'hier traitant du droit de MM. Goldie, McDonald et May, employés surnuméraires, de devenir contributeurs sous l'empire de la Loi de pension, de 1924.

Vous dites que c'est le ministre qui les a maintenus en fonctions. D'où le ministre tient-il le pouvoir de les employer ou de les maintenir en fonctions? La seule autorité qui peut leur confier les charges qu'ils occupent semble être la Commission du Service civil. N'ayant pas été autorisé par la Commission, leur emploi aurait dû l'être par une autre autorité compétente en la matière. Si c'est une autre autorité compétente qui les emploie, l'article 23 de la Loi de pension, de 1924, leur confère le droit de verser des contributions, mais le point contesté c'est qu'on ne saurait les employer légalement sans que leur nomination soit le fait de la Commission.

Non seulement il existe un doute quant à leur droit de se prévaloir de la Loi de pension, mais leur emploi ne semble pas être régulier.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le sous-ministre de la Défense nationale.

MINISTÈRE DE LA DÉFENSE NATIONALE, le 10 septembre 1925.

MONSIEUR,—J'ai reçu votre lettre du 1er courant laquelle se rapporte au droit de MM. Goldie, McDonald et May, employés surnuméraires, de se prévaloir de la Loi de pension de 1924.

Au sujet de M. McDonald, je me suis trompé quand j'ai dit que c'est le ministre seul qui le nomma en premier lieu. M. McDonald fut d'abord nommé à la Commission de l'aéronautique par la Commission du Service civil qui émit un certificat en sa faveur; ce certificat fut renouvelé de temps à autre jusqu'en 1923, alors qu'on ne jugea pas la chose nécessaire. M. May entra en fonctions au mois d'octobre 1917 et M. Goldie au mois d'août 1916, soit quelque peu avant l'adop-

tion de la Loi du service civil de 1918. On n'a pas contesté à cette époque le droit du ministre de la Milice, droit conféré par la Loi de la Milice, de nommer des employés surnuméraires de temps à autre, selon que la chose était nécessaire; de fait il était d'usage d'agir ainsi depuis des années.

Le maintien en fonctions de ces trois employés est depuis longtemps connu de la Commission et approuvé par elle. Au mois de mars 1923 la Commission du service civil fut requise de compléter la classification et l'organisation du ministère de la Défense nationale, travail commencé et en partie autorisé par arrêté du Conseil du mois de décembre 1922. A cette époque, il y avait un nombre considérable d'employés surnuméraires, nommés avant 1918, donc sans l'émission de certificats de la Commission du Service civil. Toutefois, la Commission décida de ne pas déranger ces employés, car leur nombre diminuait si rapidement que la chose n'était ni pratique ni convenable. A ce sujet, je vous réfère à la copie d'une lettre reçue de la Commission du Service civil, portant la date du 11 mai 1923, et à ma réponse du 14 mai.

Présentement, huit employés seulement de notre ministère se trouvent dans la position de MM. Goldie et May. Au cours des deux dernières années des représentants de la Commission ont plusieurs fois étudié, sur place, le fonctionnement de la division de la comptabilité (où ces hommes sont employés) et ont approuvé leur maintien en fonctions. De fait, nous sommes sur le point de demander à la Commission de recommander l'augmentation du personnel de la division de la comptabilité, créant ainsi des positions permanentes pour MM. Goldie, McDonald et May, dont les fonctions sont jugées de nature permanente.

Votre tout dévoué,

G. J. DESBARATS, *S.-M.*

L'Auditeur général adjoint.

COMMISSION DU SERVICE CIVIL, le 11 mai 1923.

CHER MONSIEUR,—Pour revenir à la question de l'émission de certificats en faveur d'employés surnuméraires dans votre ministère, voir dossier H.Q. C. 3696, Vol. 2, on m'apprend que ces employés ont fait partie du personnel du ministère depuis quelques années sans être munis de certificats, et je suis requis de m'enquérir si des certificats sont essentiels maintenant.

Dans la majorité des cas, la Commission compte des candidats qui se sont qualifiés pour le même genre de travail en subissant des examens et qui attendent d'être nommés. La Commission préfère ne pas émettre de certificats si d'autres arrangements pouvaient être pris.

Il est entendu que ces positions sont d'un caractère purement temporaire et peuvent disparaître dans un court délai, et si le ministère pouvait retenir ces employés sans certificats, comme la chose s'est faite jusqu'à présent, la Commission n'y verrait pas d'objection.

Votre dévoué,

WM. FORAN, *secrétaire.*

Le sous-ministre adjoint de la Défense nationale.

CORRESPONDANCE DU CONSEIL DU TRÉSOR

MINISTÈRE DE LA DÉFENSE NATIONALE, le 14 mai 1923.

CHER MONSIEUR,—J'ai reçu votre lettre du 11 courant touchant la question de l'émission de certificats en faveur d'un certain nombre d'employés surnuméraires dans ce ministère.

Ces positions sont d'un caractère purement temporaire, et vu les circonstances, le ministère est parfaitement disposé à continuer à retenir les employés en question sans certificats, tout comme la chose s'est faite jusqu'ici.

Votre tout dévoué,

G. J. DESBARATS, *S.-M. suppléant.*

Le secrétaire, Commission du Service civil.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 15 septembre 1925.

CHER MONSIEUR,—J'ai reçu votre lettre du 10 courant qui traite des droits à la pension de MM. Goldie, McDonald et May sous le régime de la Loi de pension 1924.

L'on constate que la Commission du Service civil a été priée de recommander une augmentation du personnel destiné à leur assurer des positions permanentes. Je m'imagine bien que cette ligne de conduite sera suivie dans ces autres cas d'un caractère semblable. Conséquemment, leurs dossiers seront retenus en attendant la réception de certificats de permanence alors que les déductions prescriptibles seront faites à compter de la date de la nomination permanente dans chaque cas. Les cas de Mlle I. H. Dolan, MM. E. G. Tupper et E. J. Hayes semblent tomber dans la même catégorie.

Votre dévoué

WM. KEARNS, *A.G. adj.*

Le sous-ministre de la Défense nationale.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 21 septembre 1925.

CHER MONSIEUR,—Faisant suite à notre correspondance au sujet de l'autorisation pour l'emploi de certains fonctionnaires dans votre ministère, notamment MM. Goldie, McDonald et May, je désirerais savoir si la Commission du Service civil a encore fait des démarches en vue d'approuver leur emploi.

Vous avez dit dans votre lettre du 17 septembre 1923, que vous aviez l'intention de vous occuper à bref délai de la question de la classification des employés surnuméraires que vous alliez retenir et que la Commission a agréé cet arrangement.

Est-ce que ces fonctionnaires ne pourraient pas être assujétis au même arrangement qui semble avoir été appliqué à presque tous les employés surnuméraires qui furent retenus?

Votre dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de la Défense nationale.

MINISTÈRE DE LA DÉFENSE NATIONALE, 23 décembre 1925.

CHER MONSIEUR,—J'ai reçu votre lettre du 21 courant à propos de la question susmentionnée.

La Commission du Service civil n'a pas pris de décision définitive au sujet de la nomination permanente des employés temporaires dont il est question dans votre lettre, mais nous avons envoyé des recommandations à la Commission et nous sommes à échanger de la correspondance avec la Commission à ce sujet.

Votre tout dévoué,

G. J. DESBARATS, *S.-M.*

L'Auditeur général.

Eligibilité d'un fonctionnaire à recevoir une gratification de retraite aux termes de la Loi et une allocation de retraite aux termes d'une autre loi pour la même période de service

BUREAU DE L'AUDITEUR GÉNÉRAL, le 12 septembre 1925.

CHER MONSIEUR,—Je vous fais tenir sous ce pli copie d'une décision du sous-ministre de la Justice déclarant qu'un fonctionnaire peut inclure dans le calcul de ses années de service une période antérieure à sa démission en 1918 sans être tenu de rembourser la gratification qui lui a été payée aux termes d'une autre loi et basée sur ladite période antérieure de service.

Bien que cette décision permette à ce fonctionnaire de tenir légalement compte de ces seize années de service antérieur, aux termes de la Loi de pension du Service civil, et de garder la gratification, il ne semble pas équitable qu'il lui soit permis de ce faire. Ce fonctionnaire a démissionné, probablement dans son propre intérêt, et a reçu une compensation, à la place d'une allocation de retraite, sous forme du paiement d'un montant de plus de $900. Il désire maintenant qu'on lui permette de tenir compte une deuxième fois de cette période de service, bien que ce soit aux termes d'un autre loi, sans rembourser le montant qui lui a été précédemment accordé pour ce service. Ce qui veut dire qu'il désire maintenant se prévaloir de son droit légal à bénéficier à la fois d'une gratification de $900, aux termes d'une loi, et d'une allocation de retraite aux termes d'une autre loi pour la même période de service.

Dans un cas ressemblant de beaucoup à celui-ci, sous le régime de la Loi de Retraite du Service public, le montant de la gratification antérieurement payée a été déduit avant de permettre de tenir compte une deuxième fois de la durée du service pour lequel la gratification avait été payée. Etant donné que les allocations payables aux termes de l'article de la Loi de pension du Service civil sont accordées au bon plaisir du Gouverneur en Conseil, nous sommes d'avis que cette gratification devrait être accordée à la condition que le contributeur ne fasse qu'un seul choix, soit la gratification payée aux termes de la Loi des pénitenciers, soit l'allocation de retraite basée sur la durée du même service.

Nous attirons votre attention sur le fait que dans le présent cas le fonctionnaire, après avoir démissionné et avoir reçu une gratification, a été réintégré dans une position du même genre dans le même département huit mois plus tard.

Considérant qu'il est avantageux d'en venir à une décision à ce propos avant d'utiliser le dossier indiquant les contributions basées sur les traitements du service, nous vous retournons ce dossier sous ce pli. Il existe d'autres cas du même genre.

Votre dévoué,

WM KEARNS, *A.G. adj.*

Le sous-ministre des Finances.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 26 août 1925.

CHER MONSIEUR,—Je me permets de vous demander de bien vouloir me donner votre opinion sur l'application des termes de la Loi de pension du Service civil, 1924, dans le cas suivant.

Un gardien du pénitencier de Kingston, après un service de seize années, a démissionné au mois d'avril 1918 et a obtenu une gratification de $913.88 aux termes de la Loi des Pénitenciers, par suite de la durée de son service. Dans la suite ce garde a été de nouveau nommé dans un autre pénitencier et a décidé de devenir contributeur aux termes de la Loi de pension du Service civil de 1924 et de payer les arrérages pour la période de service pendant laquelle il n'a pas été contributeur.

Peut-on tenir compte de cette période de seize années antérieure à l'année 1918 dans le calcul des années de service aux termes de la nouvelle loi? Dans l'affirmative, la gratification devrait-elle être remboursée?

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le sous-ministre de la Justice.

MINISTÈRE DE LA JUSTICE, OTTAWA, le 2 septembre 1925.

CHER MONSIEUR,—Votre lettre du 26 écoulé soumet pour décision, sous le régime de la Loi du Service civil, 1924, la cause suivante:—

> Un garde du pénitencier de Kingston comptant seize années de service a résigné son emploi en avril 1918 et il lui a été accordé une allocation de $913.88 sous le régime de la Loi des pénitenciers, calculée sur ces années de service. Il a été nommé de nouveau dans un autre pénitencier et a choisi le régime de la Loi de pension de 1924, acceptant de payer l'arriéré couvrant la période de non-contribution.

La question soumise pour décision et la réponse qui a été reçue sont les suivantes:—

> (1) Pourrait-on faire compter de nouveau la période de seize ans antérieure à 1918 dans le calcul de la durée du service, sous le régime de la nouvelle loi?
>
> Réponse: Oui.
>
> (2) Dans l'affirmative, doit-on demander le remboursement de l'allocation?
>
> Réponse: Non.

Votre tout dévoué,

W. STUART ERWARDS, *S.-M. de la J.*

L'Auditeur général adjoint.

Loi de Pension de 1924—Périodes d'absence sans traitement et sans contribution de la part de l'employé, comprises dans l'état de service.

(Voir correspondance antérieure, rapport 1923-24, page d-31)

BUREAU DE L'AUDITEUR GÉNÉRAL, le 9 octobre 1925.

CHER MONSIEUR,—J'ai bien reçu pour fins d'étude le tableau de l'allocation payable à Mlle P.-J. Moyer, du département des Assurances. Suivant ces données Mlle Moyer comptait jusqu'au 1er juillet dernier, date à partir de laquelle il est proposé de lui accorder sa pension, un service de douze ans et six mois. L'allocation réclamée est basée sur le traitement annuel qu'elle a touché pendant ses dernières cinq années de service, conformément à l'article 5 des règlements. Suivant ce règlement, son allocation, calculée sur période de douze ans et demi de service à un traitement moyen de $1,275, serait de $318.75. Mlle Moyer a été absente plus de trois ans et dix mois pendant les premières six années et la moyenne du traitement qu'elle a touché dans les derniers soixante mois de son service a été de $520.44. L'article 16 de la loi décrète que, lors du calcul de l'allocation de pension d'un employé tombant sous la deuxième partie de la Loi, la moyenne du traitement doit être basée sur le traitement touché par l'employé durant les dernières cinq années de son service.

Le ministère de la Justice a décidé que les contributions sous le régime de la Loi doivent être basées sur le traitement total touché par l'employé (plus les allocations, le cas échéant), car le mot traitement est ainsi défini suivant l'article 2 de la Loi. D'après cette interprétation de la question du traitement, l'allocation de Mlle Moyer ne s'élèverait qu'à $130.11, car le traitement moyen touché par elle pendant les dernières cinq années n'a été que de $520.44. Si le règlement est valide elle a droit à une allocation de $318.75, au lieu de $130.11 si la lettre de la loi doit être suivie d'après la décision du ministère de la Justice.

S'il a été convenable pour le Gouverneur en Conseil d'adopter ce règlement n° 5, ne serait-il pas aussi convenable pour le Conseil d'adopter un règlement stipulant que les contributions doivent être payées d'après le traitement autorisé chaque année ou "le chiffre déterminé du traitement en vigueur" chaque année? Dans l'affirmative, l'adoption d'un tel règlement harmoniserait la procédure sous le régime de la loi avec celle de la Loi de retraite précédente. Elle obvierait en outre à de nombreuses difficultés qui surgissent dans le cas des contributions à payer. Il nous est posé des questions constamment au sujet d'employés en congé sans traitement, questions en vue de savoir si l'on pourrait faire compter ces périodes d'absence sans faire aucune contribution au fonds de retraite pour ces périodes. Dans certains cas, ces absences ne sont que d'une demi-journée, dans d'autres, elles sont de plusieurs années durant lesquelles le contributeur est quelquefois engagé dans un autre emploi.

Il serait plus équitable pour tous les intéressés et il serait plus économique pour l'administration si les contributions étaient calculées sur le chiffre du traitement autorisé de l'année. L'employé ne pourrait alors faire compter ses services pendant une période durant laquelle il n'a pas payé de contribution.

Je vais retenir le tableau en question à mon bureau en attendant votre opinion sur ce sujet.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

CORRESPONDANCE DU CONSEIL DU TRÉSOR

MINISTÈRE DES FINANCES, le 23 octobre 1925.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 9 courant traitant de la pension de retraite de Mlle P.-J. Moyer, employée du département de l'assurance.

Vous suggérez l'adoption d'un règlement décrétant que les contributions seront calculées sur le traitement autorisé chaque année ou "le taux annuel en vigueur".

L'opinion exprimée par le ministère de la Justice sur le sujet, c'est qu'il suffit de calculer les contributions sur le traitement réellement encaissé. Il est possible qu'il y ait contradiction entre le texte de la loi et celui du règlement n° 5, mais, écartant la question de contribution, le règlement n° 5 semble s'inspirer de l'esprit de la loi, et si l'on ne se conforme pas à l'usage prescrit par le règlement il en résultera une situation difficile dans les cas semblables à celui de Mlle Moyer à notre avis, tout autre usage ne serait pas conforme à l'esprit de la loi.

Si l'on venait à proposer de modifier la loi on pourrait considérer la question de contribution pendant les congés sans traitement. Entre temps, vous désirez peut-être demander au ministère de la Justice si le Gouverneur en Conseil pourrait adopter un règlement régissant le paiement de contributions pendant les congés sans traitement.

Votre tout dévoué,

J. C. SAUNDERS, *S.-M.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 29 octobre 1925

MONSIEUR,—Vous trouverez ci-inclus copie de la correspondance échangée entre le sous-ministre des Finances et moi-même au sujet de la signification du mot "traitement" dans la loi, envisagé au point de vue du montant de la contribution ou du chiffre de la pension. Cette correspondance marque les difficultés qui entourent l'interprétation du mot "traitement", nous vous soumettons la question pour que vous en décidiez et trouviez, si possible, une solution à la difficulté sans que nous soyons contraint d'attendre que la loi soit modifiée.

Voici les points obscurs, brièvement posés: (*a*) Le Gouverneur en Conseil a-t-il eu raison de définir le "traitement moyen reçu" comme étant le "taux annuel donné", comme il l'a fait à l'article 5 des règlements, C. P. 43/2200? (*b*) S'il a eu raison d'en agir ainsi, un règlement semblable ne pourrait-il pas définir la base sur laquelle on doit calculer la contribution comme étant le "taux annuel donné" du traitement?

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de la Justice.

MINISTÈRE DE LA JUSTICE, le 8 janvier 1926.

MONSIEUR,—J'ai l'honneur de référer à votre lettre du 29 octobre dernier et aux copies des lettres échangées entre le sous-ministre des Finances et vous relativement à l'interprétation de la Loi de pension du Service civil, 1924, à propos de ce qui constitue le "traitement" au point de vue des contributions

et des allocations sous le régime de la loi. Voici les questions précises que vous soumettez de même que mes réponses à ces questions:—

(*a*) Le Gouverneur en Conseil pouvait-il définir "la moyenne du traitement reçu" comme étant un traitement suivant "une échelle annuelle établie", comme il l'a fait aux termes de l'article 5 des règlements établis par le décret ministériel du 23 décembre 1924, (C.P. 43/2200)?

Réponse: A mon avis, non. Le règlement semble être contraire à la loi. L'article 6 de la loi stipule que l'allocation de pension doit être calculée en se basant sur "la moyenne du traitement que le contributeur a reçu au cours des dix dernières années de son service", ou, lorsqu'il s'agit des contributeurs sous le régime de la Partie II de la loi "au cours des cinq dernières années de son service", comme le stipule l'article 16 de la loi; et je veux parler ici de la moyenne des traitements annuels reçus de fait par le contributeur au cours de la période indiquée, moyenne dont le montant, naturellement, pourra varier suivant les circonstances particulières à chaque cas. D'un autre côté, l'article 5 des règlements a pour but de faire de "la moyenne du traitement annuel reçu" un montant fixe devant être un cinquième ou un dixième, suivant le cas, du "traitement total....suivant une échelle établie, payé au cours des 60/120 mois de son service", du contributeur, et diffère, à ce point de vue, ce me semble, de la règle établie par la loi.

(*b*) Si le Gouverneur en Conseil pouvait agir dans ce sens, un règlement du même genre ne pourrait-il pas établir la base du traitement d'après laquelle les contributions doivent être payées comme étant "l'échelle annuelle établie" du traitement?

Réponse: A mon avis, le but de la loi (voir article 2 (*k*) et article 4), est que les contributions soient retenues sur le traitement régulier payé à l'égard du service du contributeur, et il suit qu'un règlement exigeant que les contributions soient déduites du "traitement annuel établi", sans tenir compte de la proportion de ce montant de fait reçue par le contributeur, serait contraire à la loi.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

W. STUART EDWARDS, *S.-M. de la J.*

L'Auditeur général.

Lois de pension, 1924—Droit d'un employé de compter les périodes de service pendant lesquelles il n'a pas versé de contribution

BUREAU DE L'AUDITEUR GÉNÉRAL, le 7 octobre 1925.

MONSIEUR,—J'ai reçu du ministère de la Défense nationale le dossier service-salaire-contribution de M. C. McAdam et j'ai constaté que pendant presque une année entière il fit partie du personnel de la Commission canadienne du commerce. Sous prétexte qu'il était en congé pendant cette période, on propose de compter en entier le temps pendant lequel il ne versait pas de contribution. On s'appuie pour cela sur une décision du ministère de la Justice se rapportant aux congés sans traitement.

A mon avis, il n'est pas conforme à l'esprit de la loi qu'un commis faisant partie du Service civil puisse compter tel service sans avoir versé de contribution. Si l'on étendait les avantages de la Loi de pension au personnel de la

Commission du commerce, M. McAdam devrait verser une contribution calculée sur le traitement qu'il aurait touché pendant qu'il faisait partie de cette Commission. Si on n'étend pas la loi au personnel de cette Commission il peut compter ses services sans avoir versé de contribution; ce n'est pas seulement illogique, c'est grever lourdement l'organisme des pensions de retraite.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

MINISTÈRE DES FINANCES, le 21 octobre 1925.

CHER MONSIEUR,—J'ai bien reçu votre lettre du 7 courant qui vise à établir si une année de service de M. C. McAdam alors qu'il faisait partie de la Commission canadienne du commerce peut être comptée sans contributions. Il paraîtrait d'après votre lettre que M. McAdam était un fonctionnaire du ministère de la Défense nationale et était en congé d'absence durant la période en question.

Le texte de la Loi laisserait entendre que des contributions seraient versées seulement dans le cas où le traitement a été réellement touché. C'est l'interprétation que le ministère de la Justice a donnée aux dispositions relatives de la Loi dans ses lettres du 23 septembre 1924 (1466/24) et du 10 octobre 1924 (1626/24).

Nous admettons que si le personnel de la Commission du commerce est placé sous le régime de la Loi de pension, ceci aurait probablement pour résultat d'entraîner le versement de contributions pour les périodes d'emploi à la Commission. Je suis d'accord avec vous que c'est un état de choses inconséquent mais l'inconséquence provient de la rédaction de la Loi telle qu'interprétée par le ministère de la Justice. Il conviendrait peut-être que nous fassions des démarches en vue de l'adoption d'une mesure qui remédierait à cet état de choses et à d'autres inconséquences.

Votre dévoué,

J. C. SAUNDERS, *S.-M.*

L'Auditeur général.

Droit d'un fonctionnaire à la retraite de se faire payer une allocation de pension et un salaire à son retour dans le service

(NOTE.—Voir correspondance antérieure, page d-29, Rapport 1923-24.)

MINISTÈRE DE LA JUSTICE, le 21 décembre 1925.

CHER MONSIEUR,—Faisant suite à votre lettre du 4 courant concernant l'interprétation de la Loi de pension du Service civil, 1924, vos questions et mes réponses sont les suivantes:—

(1) Est-ce qu'un contributeur dont la fonction est abolie et qui est inscrit sur la liste des personnes aptes à obtenir un emploi dans le service a droit à une pension de retraite ou gratification en vertu des dispositions de la Loi de pension, 1924?

Réponse: Oui, il peut se faire accorder une allocation de pension ou gratification qu'il a le droit de recevoir selon les circonstances du cas.

(2) Si votre réponse à la question n° 1 est dans l'affirmative, quelle serait la situation d'un contributeur en ce qui concerne la pension qu'il avait reçue ou recevrait dans le cas où il reprendrait un emploi dans le service?

Réponse: Il continuerait d'avoir droit à telle pension qu'il avait reçue ou recevrait alors, à moins qu'il soit requis comme condition de son retour au service d'accepter quelque modification à ces avantages.

Fidèlement à vous,

W. STUART EDWARDS, *S.-M.*

Le sous-ministre des Finances.

Paiement à une veuve de l'allocation de retraite de son mari et de sa propre allocation, pour une même période

BUREAU DE L'AUDITEUR GÉNÉRAL, le 21 juillet 1925.

MONSIEUR,—Je reçois, pour la signer, votre demande de chèques en payement des allocations de retraite de feu P. H. Evans et S. R. Jack, anciens fonctionnaires du ministère des Postes, pour la totalité du mois dans lequel ils sont morts. Je reçois aussi les listes comprenant les allocations de retraite à leurs veuves pour la moitié de ces allocations à compter du lendemain du jour de leur décès. Le paiement des premières demandes est approuvé, de même que le calcul des dernières, mais pas les dates à partir desquelles les pensions de veuves doivent être payées.

M. Evans est mort le 19 mai et sa pleine pension pour le mois de mai a été payée à sa veuve suivant l'article 6 du Règlement. En outre, en vertu de l'article 17, on peut payer à la veuve la moitié de la pension de son mari pendant la période du 20 au 31 mai. M. Jack est mort le 3 juin et la veuve a reçu la pleine pension de son mari pour le mois de juin. Elle peut aussi recevoir la moitié de la pension de son mari pour la période du 4 au 30 juin. Il résulte que, dans chaque cas, la veuve reçoit, pour une partie de mois, et dans un cas pour presqu'un mois entier, une fois et demie la pension qu'on aurait payée à son mari de son vivant.

Je crois que, d'après le sens et l'intention de la loi, ce sont là des payements en trop, et je ne vois pas comment je puis approuver le paiement de la pension de veuve avant le premier du mois suivant.

L'autre alternative serait de permettre que la pension de veuve compte à partir du lendemain de la mort du mari et que la pension du mari cesse à la date de sa mort. Mais le premier moyen est plus généreux envers la veuve.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le secrétaire du Conseil du Trésor.

Paiement à une veuve des appointements de son mari et de sa propre allocation de retraite pour une même période

BUREAU DE L'AUDITEUR GÉNÉRAL, le 23 juillet 1925.

CHER MONSIEUR,—Permettez-moi d'attirer votre attention sur le doublement des paiements des appointements et de l'allocation de retraite dans les cas où le contributeur meurt avant la fin du mois laissant une veuve et des enfants.

Aux termes d'un règlement du Conseil du Trésor les appointements du mois entier durant lequel le contributeur meurt sont payables à sa succession ou à sa veuve, même si le décès survient le premier jour du mois. Sous le régime de la Loi du Service civil la veuve reçoit également une gratification des appointements de deux mois. Aux termes de l'article 17 des Règlements, la moitié de l'allocation de retraite à laquelle le contributeur aurait eu droit s'il avait été retraité ce jour-là peut être accordée à la veuve de même qu'un certain montant aux enfants, à partir du jour qui suit le décès. Il peut donc arriver de cette manière que durant ce mois soient payés non seulement les appointements de trois mois entiers du contributeur décédé, mais aussi plus de la moitié de son allocation mensuelle de retraite.

Il semble qu'il ne soit pas raisonnable que les appointements et l'allocation de retraite du contributeur soient en même temps payés pour le même mois. La gratification des appointements de deux mois est statuée par la loi et est payée à même un crédit spécial et devrait être payée. Le paiement des appointements pour le mois durant lequel le contributeur meurt est établi par un Règlement du Conseil du Trésor adopté il y a cinquante ans et en vertu duquel les paiements ont été faits depuis. Le paiement des allocations de retraite dont j'ai parlé précédemment constitue un doublement de paiements que, selon moi, la loi n'avait pas l'intention d'établir. Dans presque tous les cas la veuve bénéficiera de ces doubles paiements et, comme l'allocation qui lui est accordée est une gratification, cette gratification pourrait être datée du premier jour du mois suivant sans que cela soit considéré comme pouvant lui causer un désavantage ou nuire à ce qu'elle a le droit de recevoir.

Votre dévoué,

WM. KEARNS, *A.G. adj.*

Le secrétaire du Conseil du Trésor.

MINISTÈRE DES FINANCES, le 19 août 1925.

CHER MONSIEUR,—Le 23 juillet 1925, vous m'avez adressé une lettre dans laquelle vous mettiez en doute l'authenticité de l'article 17 des règlements établis sous le régime de la Loi indiquée en marge. Nous avons soumis la question au ministère de la Justice et, suivant les instructions reçues, je vous fais tenir sous ce pli une copie de la lettre du sous-ministre.

Votre bien dévoué,

R. B. VIETS, *avocat du Trésor.*

L'Auditeur général adjoint.

MINISTÈRE DE LA JUSTICE, le 8 août 1925

MONSIEUR,—Votre lettre du 30 du mois dernier m'a été soumise pour ma décision sur la question de savoir si l'article 17 des règlements établis en conformité des dispositions de la Loi de pension du Service civil peut convenablement s'interpréter comme (*a*) s'appliquant et comme (*b*) devant prendre effet dans le cas d'un contributeur qui est mort pendant qu'il est encore activement dans le Service civil, ou (*c*) dans le cas d'un employé civil décédé pendant qu'il est à sa retraite.

Ledit règlement autorise le paiement de l'allocation qui peut être accordée à la veuve ou à l'enfant d'un contributeur décédé à partir du jour qui suit la mort du contributeur. J'apprends que l'Auditeur général a fait remarquer qu'un règlement du Conseil du Trésor, qui existe depuis longtemps, probablement l'arrêté en Conseil du 9 février 1875, (voir le rapport de l'Auditeur général, 1893, p. A-7), stipule que le traitement d'un employé civil peut être payé pour le mois au cours duquel son décès est survenu, et il s'est objecté au paiement des allocations à la veuve ou (et) à l'enfant, d'un contributeur décédé, en conformité des termes dudit article 17, pour le motif que cela implique un payement en trop, et par conséquent, il a refusé dans de semblables cas d'approuver le paiement de l'annuité de la veuve ou de l'enfant avant le premier du mois suivant, celui pendant lequel le contributeur est décédé.

L'objection de l'Auditeur général naturellement ne saurait nullement s'appliquer dans le cas d'un employé civil qui meurt durant sa retraite, et pour ce qui concerne l'autre classe de cas, savoir les cas ou un contributeur meurt pendant qu'il est encore dans le Service civil, je ne conçois pas sur quel motif on pourrait s'appuyer pour prétendre que l'article 17 des règlements peut comporter toute idée de payement en trop quelconque. Le paiement du traitement d'un contributeur pour tout le mois au cours duquel son décès survient constitue, relativement à la portion non gagnée de ce traitement, purement une gratification; cette gratification appartient à la même catégorie que l'allocation de deux mois de traitement qui peut être payée sous l'autorité de l'article 30 de la Loi du Service civil. Le règlement, d'un autre côté, a trait au paiement des annuités, et ces dernières sont des paiements d'une nature complètement hétérogène à ceux dont il est question plus haut. Ce n'est pas, à mon avis, une objection fondée au paiement d'une annuité, à partir du jour suivant la date du décès d'un contributeur qu'un tel paiement soit censé couvrir une période de temps pour laquelle la partie non gagnée du traitement du contributeur, pendant le mois au cours duquel il est décédé, est payée.

Comme résultat, ma conclusion est que le dit règlement est valable et on devrait en respecter les termes, que ce soit dans le cas d'un contributeur mourant pendant qu'il est encore dans le Service civil, ou dans le cas d'un employé civil qui meurt après qu'il a été mis à la retraite ou qu'il a reçu une allocation de retraite.

Bien à vous,

W. STUART EDWARDS, *S.-M. de la J.*

Le sous-ministre adjoint des Finances.

CORRESPONDANCE DU CONSEIL DU TRÉSOR

BUREAU DE L'AUDITEUR GÉNÉRAL, le 8 octobre 1925.

MONSIEUR,—J'ai reçu une lettre de M. Viets, en date du 19 août dernier accompagnée de l'opinion du sous-ministre de la Justice sur l'objection que j'aurais soulevée dans ma lettre du 23 juillet dans laquelle j'attirais votre attention sur le paiement du traitement d'un contributeur décédé, simultanément avec la pension à sa veuve.

M. Edwards dit dans sa lettre qu'on a déclaré que j'ai refusé d'approuver le paiement de l'annuité à la veuve ou à l'enfant avant le premier du mois suivant le décès du contributeur. Je n'ai pas refusé la dite approbation. Je diffère encore dans trois cas le paiement de l'annuité à la veuve avant le premier du mois suivant le décès du fonctionnaire à la retraite. J'ai donné l'explication de ma manière d'agir dans ma lettre du 21 juillet. Selon la décision du ministère de la Justice, l'article 17 s'applique aux deux catégories, et l'annuité de la veuve ou de l'enfant est payable à compter du jour du décès du contributeur ou du fonctionnaire à la retraite.

Si les dits paiements sont effectués il convient d'examiner l'autre alternative signalée dans ma lettre du 21 juillet, à savoir: la légalité du paiement de la pension de retraite pour tout le mois au cours duquel le décès est survenu, tel que stipulé à l'article 6 des règlements. L'article 8 de la loi dispose que: "A moins qu'il n'en soit autrement prescrit par règlement édicté en conformité des dispositions de la présente loi, les allocations annuelles ci-dessus prescrites doivent être payables par versements mensuels égaux et, à moins qu'il n'en soit autrement statué dans la présente loi, elles doivent continuer *la vie durant* de celui qui les reçoit". A cause de cette restriction statutaire, la compétence du Gouverneur en Conseil à autoriser le paiement de l'allocation du mari ou de la veuve après le décès doit être référée au ministère de la Justice.

Je vous prie de soumettre également cette question connexe au ministère de la Justice.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

MINISTÈRE DE LA JUSTICE, le 30 décembre 1925.

MONSIEUR,—J'ai l'honneur de répondre à votre lettre du 17 octobre dernier demandant la décision de notre ministère sur la question soulevée dans la copie de la lettre du 8 courant que vous avez reçue de l'Auditeur général, au sujet de la validité de l'article 6 des règlements relatifs à l'application de la Loi de pension du Service civil, 1924, lequel article entre autres choses, dispose que: "si une allocation cesse par raison de décès, cette allocation devra être payée en entier pour le mois au cours duquel le décès survient"; cette disposition est sujette à une restriction stipulée aux règlements. L'article 8 de la loi prescrit que: "A moins qu'il n'en soit autrement prescrit.....les allocations annuelles ci-dessus prescrites.....doivent continuer la vie durant de celui qui les reçoit."

A mon avis, le règlement en question vient en contradiction avec les prescriptions de cette clause en ce qu'il a pour objet d'autoriser le paiement de toute allocation accordée sous l'empire de la présente loi après la date de décès de celui qui la reçoit. Par conséquent, l'objection de l'Auditeur général est fondée.

Votre tout dévoué,

W. STUART EDWARDS, *S.-M.*

Le sous-ministre des Finances.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 janvier 1926.

CHER MONSIEUR,—Je reçois de votre part copie de l'avis du sous-ministre de la Justice formulé à propos du versement de l'allocation de retraite à la veuve d'un contribuant pour une période postérieure au décès de ce dernier, versement qui faisait l'objet de ma lettre du 8 octobre dernier.

Comme le portait ma lettre, j'ai suspendu le versement des allocations aux veuves de feu MM. Evans, Jack et Learoyd pour le reste du mois où s'est produit le décès de ces derniers parce qu'elles avaient déjà reçu l'allocation de leur mari pour ce laps de temps. Comme dans chacun de ces cas l'argent payé en trop dépasse l'allocation retenue aux veuves, on est d'avis, après l'expression d'opinion du sous-ministre de la Justice, que l'allocation ne devrait pas être versée à ces dernières pour le mois où s'est produit le décès de leur mari.

Vu l'opinion exprimée par le ministère de la Justice, ne va-t-il pas falloir modifier nos instructions relatives au versement de ces allocations mensuelles? Dans l'état actuel des choses, les récépissés couvrant les allocations du mois entier peuvent porter une date antérieure de cinq jours au dernier jour du mois, ce qui peut occasionner un payement en trop, advenant le décès du contribuant entre le 26 et le dernier jour du mois, alors qu'on a déjà encaissé l'allocation du mois.

Bien à vous,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1925

VOLUME II

PARTS A to N

OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1926

DOMINION DU CANADA

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE CLOSE LE 31 MARS

1925

VOLUME II

PARTIES A à N

OTTAWA
F. A. ACLAND
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1926

GENERAL TABLE OF CONTENTS

VOLUME I

Introduction	
Appropriation Accounts	Part a
Revenue Accounts and Summaries of Revenues and Expenditures by Departments	" b
Miscellaneous Statements	" c
Treasury Board Over-rulings and Treasury Board Correspondence	" d

DETAILS OF REVENUE AND EXPENDITURE, AND DEPARTMENTAL CORRESPONDENCE

VOLUME II

Agriculture Department	Part A
Archives Department	" B
Auditor General's Office	" BB
Civil Service Commission	" C
Customs and Excise Department	" D
External Affairs Department	" E
Finance Department	" F
Governor General's Secretary's Office	" G
Health Department	" GG
Immigration and Colonization Department	" H
Indian Affairs Department	" I
Insurance Department	" J
Interior Department	" K
Justice Department	" L
Labour Department	" M
Legislation	" N

VOLUME III

Marine and Fisheries Department	Part O
Mines Department	" P
National Defence Department	" Q
Patents and Copyrights Department	" R
Post Office Department	" S
Printing and Stationery Department	" T
Privy Council Office	" U
Public Works Department	" V
Railways and Canals Department	" W
Royal Canadian Mounted Police	" X
Secretary of State Department	" Y
Soldiers Civil Re-Establishment Department	" YY
Soldier Settlement Board	" Z
Trade and Commerce Department	" ZZ

Note: Detailed Index at end of this volume.

TABLE GÉNÉRALE DES MATIÈRES

VOLUME I

Introduction		
Comptes des crédits votés	Partie	a
Comptes des revenus et Sommaires des Revenus et des Dépenses par ministère	"	b
Etats divers	"	c
Décisions adverses et correspondance du Conseil du Trésor	"	d

DÉTAIL DES REVENUS ET DES DÉPENSES, ET CORRESPONDANCE DÉPARTEMENTALE

VOLUME II

Ministère de l'Agriculture	Partie	A
Archives	"	B
Bureau de l'Auditeur général	"	BB
Commission du Service civil	"	C
Ministère des Douanes et de l'Accise	"	D
Ministère des Affaires extérieures	"	E
Ministère des Finances	"	F
Secrétariat du Gouverneur Général	"	G
Ministère de la Santé	"	GG
Ministère de l'Immigration et de la Colonisation	"	H
Département des Affaires indiennes	"	I
Département des Assurances	"	J
Ministère de l'Intérieur	"	K
Ministère de la Justice	"	L
Ministère du Travail	"	M
Législation	"	N

VOLUME III

Ministère de la Marine et des Pêcheries	Partie	O
Ministère des Mines	"	P
Ministère de la Défense Nationale	"	Q
Brevets et droits d'Auteur	"	R
Ministère des Postes	"	S
Impressions et papeterie de l'Etat	"	T
Bureau du Conseil privé	"	U
Ministère des Travaux publics	"	V
Ministère des Chemins de fer et Canaux	"	W
Royale Gendarmerie à cheval du Canada	"	X
Secrétariat d'Etat	"	Y
Ministère du rétablissement des soldats dans la vie civile	"	YY
Commission d'établissement des soldats	"	Z
Ministère du Commerce	"	ZZ

Remarque: L'index se trouve à la fin de ce volume.

AUDITOR GENERAL'S REPORT

1924-25

PART "A"

DEPARTMENT OF AGRICULTURE

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "A"

MINISTÈRE DE L'AGRICULTURE

DÉTAIL DES REVENUS ET DES DÉPENSES

AGRICULTURE DEPARTMENT
MINISTÈRE DE L'AGRICULTURE

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
		Casual Revenue—Revenu casuel—		
	A—3	Cattle Inspection	$ 7,929 93	
	A—3	Experimental Farms—Sales	151,434 43	
	A—4	Race Track Supervision	3,665 32	
	A—5	Sundries	82,870 72	
				$ 245,900 40
	A—5	Fines and Forfeitures		10,242 65
	A—6	Conservation Commission—Casual Revenue		75 27
		Total Revenue—Total des Revenus		256,218 32
		EXPENDITURE—DÉPENSES		
14		Civil Government Salaries—Traitements du Gouvernement civil—		
	A—6	Minister—Under Statute	10,000 00	
	A—6	Deputy Minister	7,500 00	
	A—6	Assistant Deputy Minister	5,100 00	
	A—6	Staff	640,538 98	
			663,138 98	
14		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	A—13	Salaries	$ 29,214 03	
	A—15	Miscellaneous	97,516 05	
			126,730 08	
				789,869 06
		Agriculture—		
40	A—52	Experimental Farms	1,388,013 46	
41	A—60	Entomology	25,590 13	
42, 416	A—61	Destructive Insect and Pest Act	284,844 02	
43	A—61	Dairying	212,102 18	
44	A—63	Cold Storage Warehouses	30,000 00	
45	A—63	Fruit	173,108 36	
46	A—64	Health of Animals	1,992,224 97	
47	A—71	Publications	24,783 80	
48	A—71	International Institute of Agriculture	14,795 12	
49	A—72	Live Stock	1,204,199 72	
50	A—72	Seed, Feed and Fertilizer Control	294,528 80	
51	A—77	Dehydration of Fruits and Vegetables	14,662 22	
52	A—77	Agricultural Produce Marketing Agent in Great Britain	9,115 08	
53	A—77	Grant to the Dept. of Agriculture, Nova Scotia, to apply on the amortization of the debt against the Science Building at the Agricultural College, Truro, N.S.	20,000 00	
54	A—77	Grant to the Dept. of Agriculture, New Brunswick, to apply on the amortization of the debt against the Short Course School at Fredericton, N.B.	5,000 00	
415	A—78	Payment of one-third of freight on hay, feed and live stock in the dry areas of Alberta in 1921–22	29,995 77	
417	A—78	To assist in construction of pre-cooling warehouses for fruit shipments in British Columbia	40,000 00	
418	A—78	To increase staff in connection with wheat rust investigational work and provide accommodation therefor	24,637 67	
				5,787,601 30

SUMMARY OF EXPENDITURE-*Conc.*—SOMMAIRE DES DÉPENSES-*Fin*

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-Conc.—DÉPENSES-Fin		
		Superannuation—Pensions—		
	A—78	Public Service Retirement Act, 1920		$ 12,448 51
		Miscellaneous—Divers—		
315	A—78	Unforeseen Expenses	$ 1,650 00	
338	A—78	National Dairy Council	3,000 00	
339	A—79	Canadian Horticultural Council	8,000 00	
340	A—79	International Bee Keepers' Congress	2,500 00	
363	A—79	Provisional Bonus Allowance	101,487 07	
	A—79	Gratuities, C. S. Act, 1918	2,953 32	
				119,590 39
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		6,709,509 26
		NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.		
		REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.		

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Cattle Inspection — Inspection du bétail

Inspection fees: Athelstan, Que., $75.25; Bridgeburg, Ont., $477.25; Cantic, Que., $104.87; Coutts, Alta., $73.30; Emerson, Man., $206.05; Lacolle, Que., $142.75; Niagara Falls, Ont., $358.99; North Portal, Sask., $54.46; St. Stephen, N.B., $78; Sarnia, Ont., $104.35; Sault Ste. Marie, Ont., $50; Victoria, B.C., $50.25; White Rock, B.C., $240.75; Windsor, Ont., $392.21; sundries under $50 (61), $699.40	3,107 88
Health certificates on export cattle, fees collected by the following inspectors: M. Barker, $532; W. R. Bell, $56; A. C. Blackwood, $150; J. Buie, $202; N. D. Christie, $123.75; V. V. Christie, $142; H. L. Dixon, $58; J. C. Hargrave, $567; D. McMillan, $449; A. R. Monroe, $53.50; G. A. Nicholl, $290; R. R. Ormiston, $160; T. M. Pine, $360; W. Seymour, $112; T. J. Sprague, $462; J. A. Stevenson, $420; F. Wood, $53.75; sundries under $50 (73), $552.75	4,743 75
Sundry charges	78 30
Total	$ 7,929 93

Experimental Farms: Sales—Produits des ventes des fermes expérimentales

Central Farm, Ottawa: Accounts outstanding March 31, 1924 *re* sales to Feb. 29, $787.01; sales to March 31, 1925, dairy products, $12,689.90; fruit and vegetables, $3,267.54; poultry and eggs, $5,195.69; honey, $855.17; nursery stock, $1,149.83; live stock, $4,588.05; tobacco, $2,169.19; flax, $6,400.96; sundries, $124.22; less accounts outstanding April 30, 1925, $984.20	36,243 36
Returnable Revenue: beef, $714.23; egg laying contest, $8,819.90; pork, $3,628.13; steers, $16,886.31; wool, $426.92; sundries, $388.03	30,863 52
Kentville, N.S.: apiary, $419.86; dairy, $1,776.56; fruit, $5,297.44; live stock, $3,425.10; poultry and eggs, $1,493.03; vegetables, $375.19; sundries, $148.01.	12,935 19
Nappan, N.S.: apiary, $177.53; dairy, $2,577.01; fruit, $853.23; live stock, $5,850.13; poultry and eggs, $896.94; turnip seed, $196.75; vegetables, $283.09; sundries, $553.01	11,387 69

Casual Revenue—Continued—**Revenu casuel**—Suite

Experimental Farms: Sales–Conc.—*Produits des ventes des fermes expérimentales*–Fin

Charlottetown, P.E.I.: barley, $203.24; dairy, $548.81; live stock, $2,897.26; pork, $199.95; potatoes, $234.42; poultry and eggs, $1,838.26; vegetables, $358.52; sundries, $241.76	6,522	22
Fredericton, N.B.: dairy, $2,243.41; fruit, $1,557.75; live stock, $1,815.34; poultry and eggs, $2,126.46; vegetables, $1,027.44; sundries, $336.69	9,107	09
Cap Rouge, Que.: dairy, $3,155.84; fruit, $1,124.80; live stock, $4,822.74; poultry and eggs, $2,115.75; vegetables, $206.40; sundries, $227.72	11,653	25
La Ferme, Que.: dairy, $1,948.07; live stock, $1,268.39; poultry and eggs, $1,429.23; vegetables, $110.36; wool, $177.63; sundries, $175.21	5,108	89
Lennoxville, Que.: dairy, $2,468.90; fruit, $114.44; live stock, $10,160.52; poultry and eggs, $2,257.60; vegetables, $102.99; sundries, $435.29	15,539	74
Ste. Anne de la Pocatiere, Que.: apiary, $164.78; dairy, $1,815.91; fruit, $846.52; live stock, $1,349.56; poultry and eggs, $804.65; vegetables, $188.09; sundries, $97.97	5,267	48
Kapuskasing, Ont.: dairy, $3,580.65; fruit, $298; live stock, $3,175.10; poultry and eggs, $2,402.57; vegetables, $362.20; wool, $127.25; sundries, $350.40	10,296	17
Brandon, Man.: dairy, $723.86; live stock, $3,750.20; poultry and eggs, $2,087.65; wheat, $1,555.25; sundries, $727.95	8,844	91
Morden, Man.: apiary, $121.62; dairy, $825.24; fruit, $414.65; poultry and eggs, $1,310.68; steers, $1,285.97; vegetables, $1,429.28; sundries, $247.81	5,635	25
Indian Head, Sask.: dairy, $474.48; live stock, $5,032.37; poultry and eggs, $412.23; wool, $185.33; sundries, $232.72	6,337	13
Rosthern, Sask.: dairy, $1,163.04; live stock, $9,581.62; poultry and eggs, $640.60; vegetables, $206.06; wool, $114.40; sundries, $168.97	11,874	69
Scott, Sask.: dairy, $511.62; grain, $342.80; live stock, $4,863.24; poultry and eggs, $617.27; vegetables, $225.07; wool, $316.08; sundries, $342.55	7,218	63
Swift Current, Sask.: dairy, $305.17; grain, $3,371.92; live stock, $2,960.13; poultry and eggs, $192.45; sundries, $104.89	6,934	56
Beaverlodge, Alta.: steers, $839.98; sundries, $21.85	861	83
Lacombe, Alta.: dairy, $2,007.11; live stock, $13,108.21; poultry and eggs, $486.68; vegetables, $171.18; sundries, $428.26	16,201	44
Lethbridge, Alta.: dairy, $271.98; fruit, $149.46; live stock, $18,539.47; poultry and eggs, $818.92; vegetables, $213.52; wool, $2,311.70; sundries, $95.92	22,400	97
Agassiz, B.C.: apiary, $180.50; dairy, $4,407.87; fruit, $168.87; live stock, $4,956.32; poultry and eggs, $1,430.78; vegetables, $196.36; sundries, $409.46.	11,750	16
Invermere, B.C.: apiary, $196.50; dairy, $189.75; pork, $694.78; poultry and eggs, $239.03; vegetables, $106.78; wood, $118; sundries, $203.98	1,748	82
Sidney, B.C.: apiary, $102.30; dairy, $932.47; fruit, $1,004.78; poultry and eggs, $2,553.16; vegetables, $279.91; sundries, $57.15	4,929	77
Summerland, B.C.: dairy, $398.78; live stock, $2,567.39; poultry and eggs, $1,493.11; sundries, $450.36	4,909	64
Tobacco Farms—		
Farnham, Que.: tobacco plants, $5,827.91; sundries, $202.23	6,030	14
Harrow, Ont.: grain, $4,124.83; steers, $1,307.13; tobacco plants, $5,688.94; sundries, $102.57	11,223	47
	281,826	01
LESS—Credited to Experimental Farms vote (Page A—60)	130,391	58
Total	$ 151,434	43

Race Track Supervision—Surveillance des pistes de course

Receipts from racing clubs	23,180	05
LESS—Expenses of supervising race track meets, season 1924: Royal Canadian Mounted Police, subsistence allowance for constables at $15 per d., $3,945, at $10 per d., $13,940, extra subsistence for men in charge at $2 per d., $426; transportation, $935.59; express on machines, $268.14	19,514	73
Total	$ 3,665	32

DETAILS OF REVENUE—*Con.*—DÉTAIL DES REVENUS—*Suite*

Casual Revenue—Concluded—Revenu casuel—Fin

Sundries—Recettes diverses

Refunds of previous years' expenditure—		
Civil Government: M. Davis, $150; H. A. Freeman, $528.90; L. A. Nadeau, $240; F. C. Nunnick, $482.25; E. Rhoades, $232.40	1,633	55
Dairy: J. E. Dougall, $1.03; F. Morrow, $89.47; manufacturing charges at Finch, $1,782.50	1,873	00
Destructive Insect and Pest Act: D. L. Bailey, $156.57; G. H. Buckley, $204.68; G. Couture, $44.25; S. T. Davidson, $184; F. J. Greeney, $195.60; E. Hearle, $84.10; J. F. Hockey, $200; A. B. Jackson, $150; W. K. McCulloch, $200; J. B. McCurry, $63; H. R. McLarty, $262.93; G. Partridge, $400; S. C. Partridge, $250; H. N. Racicot, $200; J. F. Richardson, $200; P. N. Vroom, $68.50; refund of cable, $3.66	2,867	29
Entomology: drawback on alcohol	147	02
Experimental Farms: S. Barnes, $300; D. D. Digges, $103.72; H. M. Greenwood, $195.55; J. B. McCurry, $187; Fredericton light account, Jan. to Mar., 1924, $123.17; freight, $57.62; sundries, $43.54	1,010	60
Fruit: T. H. Bain, $171.65; J. L. Douglas, $63.65; H. Dunham, $89.20; A. McL. Fletcher, $12.60; W. E. Goodale, $63.23; J. D. Henderson, $150; C. N. Higgin, $64.60; T. H. Jones, $125.13; H. W. McQuoid, $39.30; R. Murray, $37.97; R. F. Theed, $22.95; F. W. Wickware, $49.10	889	38
Health of Animals: R. & A. H. Baird, $100; J. Bovaird, $53.93; A. Cowan, $159.55; J. G. Davidson, $116.37; J. C. Hargrave, $337.35; R. Julien, $209.47; E. Laberge, $1.09; L. Laberge, $183.01; W. Lawson, $200; J. A. McLeish, $21.40; C. A. Mitchell (salary), $30; A. E. Moore, 3c.; W. E. Nicholls, $10; V. Pope, $169.70; C. H. Richardson, $121.27; F. L. Wingate, $169.40; duty on alcohol, $310.96; sundries, $10.95	2,204	48
Live Stock: O. A. Aynsley, $100; D. Blair, $73.65; S. Boily, $31.82; H. W. Brighton, $68.13; M. W. Brook, $67.78; D. Brown, $91.45; W. W. Burns, $54.50; H. A. Butler, $163.96; W. Charbonneau, $27.50; M. G. Crozier, $100.10; J. D. Davidson, $19.90; J. W. Desrochers, $29.35; J. R. Fee, $447.25; G. W. Foster, $129; H. W. Fraser, $100; F. T. Hall, $1; F. B. Hansen, $4.40; H. W. Hanson, $134.70; C. Kells, $86; F. M. Lewis, $259.35; A. J. Logan, $74.60; E. M. MacDougall, $64; E. Rhoades, $500; W. F. Slack, $145.70; H. M. Smillie, $62; L. Smith, $82.25; R. E. Wilson, $132; W. F. Wilson, $10.01; R. W. Zavitz, $182.15; Quebec Dept. of Agriculture, $1,972.14; freight, $62.01; sundries, $17.07	5,293	77
Seed: J. E. Blakeman, $185.40; E. W. Brett, $50; T. H. Coltart, $50; T. L. Guild, $150; W. Hay, $25; W. Hill, $45.53; C. W. Leggatt, $9.14; A. McPherson, $50; J. C. Noble, $50; cable cost, $1.66; drawback on alcohol, $24	640	73
Vote 459, Dehydration, J. B. Ker	34	10
Vote 464, W. A. Wilson	400	00
Vote 435, F. M. Lewis	5	25
Sales: Government Dairy Station, Finch, $25,000; farmers' account books and bulletins, $339.29; fruit, $334.51; seed, $140; sundry sales, $208	26,021	80
Sundries: entry fees, record of performances, $3,265.07; fees under fertilizer and feeding stuffs acts, $2,903.75; fruit car inspections, $14,299; prize money, $107; seed testing and registration fees, $18,543.83; unused mileage, $722.65; sundry accounts, $50.45	39,891	75
	82,912	72
LESS—Payment of amount deposited in previous year, now claimed	42	00
Total	$ 82,870	72

Fines and Forfeitures—Amendes et confiscations

Fines for infringements of Acts: Animal Contagious Diseases, $508.90; Dairy Industry, $6,203.55; Fruit Marking, $445; Live Stock, $2,092; Meat and Canned Foods, $126.95; Seed Control, $165	9,541	40
Sales: condemned calves, $391.47; confiscated butter, $230.41	621	88
Sundries	79	37
Total	$ 10,242	65

Conservation Commission: Casual Revenue
Commission de conservation: Revenu casuel

Sale of books	$ 75 27

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre—		
Hon. W. R. Motherwell	$ 10,000 00	
Deputy Minister—Sous-ministre—		
J. H. Grisdale (plus house)	7,500 00	
Assistant Deputy Minister—Sous-ministre adjoint—		
A. L. Jarvis	5,100 00	
Staff—Personnel		
Administrative Branch—Division administrative—		
Ambridge, E., senior clerk stenographer, 12 m. at $1,380 (less Dec. 13 to Mar. 31)	964 52	
Astle, T. F., editor, grade 1	2,400 00	
Beaith, J. B., clerk stenographer	1,140 00	$ 315 00
Beaton, H. G., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Belanger, A., senior clerk	1,620 00	54 00
Bisson, F., junior clerk typist, Feb. 20 to Mar. 31 at $840	92 50	
Bogart, E. M., clerk stenographer, Dec. 13 to Mar. 31 at $960	289 03	
Boudreau, R., clerk stenographer	1,080 00	
Buckels, E., senior clerk stenographer, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Buckle, J. G., account clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
Cairns, M. E., clerk typist, 12 m. at $1,260 (less 1 d.)	1,256 61	
Caron, J. T. A., junior clerk	1,000 00	315 00
Castonguay, E. N., senior clerk stenographer, 8 m. at $1,680, senior translator, 4 m. at $1,800	1,720 00	
Cayer, J., messenger clerk, April 1 to May 19 at $780 (resigned)	104 84	
Conway, A. E., senior messenger	1,080 00	315 00
Cook, F. I., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Cote, A., clerk	1,260 00	18 27
Crown, F., clerk stenographer	1,080 00	
Cummings, I. J., private secretary	3,360 00	
Desjardins, P. H., clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	
Doherty, T. K., commissioner of International Institute of Agriculture	4,000 00	
Dupuis, J. C. O., principal clerk bookkeeper, 6 m. at $2,040, 6 m. at $2,160	2,100 00	
Ebbs, M. R., junior clerk stenographer, 9 m. at $780, 3 m. at $840	795 00	
Embree, W. J., library assistant, Dec. 18 to Mar. 31 at $960	276 13	
Evans, M. L., clerk bookkeeper, 12 m. at $1,320 (less 1 d.)	1,316 45	
Fraser, W. A., departmental accountant, grade 4	3,480 00	
Gould, W. D., supplies clerk	1,020 00	
Gow, D., senior clerk	1,680 00	50 00
Grecco, A., confidential messenger	1,200 00	258 00
Griffiths, S., office appliance operator, grade 2	900 00	315 00
Hastey, G. H., junior clerk, 12 m. at $900 (less $2)	898 00	315 00
Hurtubise, J. A., translator	1,320 00	186 00
James, E. R. S., file clerk	1,020 00	
Johnson, A. H., junior clerk typist, 9 m. at $600, 3 m. at $660	615 00	
Johnson, M. C., office appliance operator, grade 2, 12 m. at $1,020 (less $2)	1,018 00	315 00
Kearns, K. G., library assistant, April 1 to Dec. 16 at $1,140 (resigned)	809 03	
Kronick, S. R., junior clerk stenographer	600 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Administrative Branch–*Conc.*—Division administrative–*Fin*		
Lacroix, R., messenger clerk	$ 660 00	
Lafleur, L., office appliance operator, grade 2, 9 m. at $840 , 3 m. at $900 (less $2)	853 00	
Lasalle, W. S., messenger clerk	900 00	$ 315 00
Lemay, H., office appliance operator, grade 2, 12 m. at $1,020 (less ½ d.)	1,018 63	315 00
Living, H. K., junior clerk typist	1,000 00	
McCoy, F., messenger clerk, May 20 to Mar. 31 at $900	779 03	
McCutcheon, L. W., departmental accountant, grade 2, 6 m. at $2,340, 6 m. at $2,460	2,400 00	
McElroy, M. A., clerk typist	1,020 00	
Monaghan, A. G., secretary clerk,	2,640 00	
Monaghan, A. G., private secretary's allowance	200 00	
Monette, T., library assistant, April 1 to Mar. 6 at $1,080 (transferred to Library of Parliament)	1,007 42	145 95
Morrison, I. G., clerk stenographer	1,260 00	
Mortureux, C. E. M., head translator	3,300 00	
Mould, W. H., messenger clerk	1,000 00	315 00
Nagle, Mrs. M., junior clerk, Jan. 13 to Mar. 31 at $600 (less 1½ d.)	127 96	68 15
Paquette, M. E. A., junior clerk, April 25 to Dec. 31 at $600 (less 1½ d.), clerk, 3 m. to Mar. 31 at $960	647 53	
Powell, A. E., senior supplies clerk	2,800 00	
Prentiss, M. A., clerk stenographer	1,300 00	
Rogers, E. W., clerk typist	1,600 00	54 00
Ryan, G., clerk stenographer, 12 m. at $960 (less 3 d. Feb.)	951 43	
Saunders, A. J. H., office appliance operator, grade 2, 12 m. at $840 (less $2)	838 00	315 00
Shaw, A. L., departmental librarian, grade 3	1,800 00	
Simpson, J. H. V., senior account clerk, 12 m. at $1,680 (less $4)	1,676 00	50 00
Sinclair, Mrs. O. A., junior clerk stenographer	780 00	315 00
Spencer, J. B., director of publicity	3,500 00	
Steele, E. F., principal clerk	2,040 00	
Stephens, H. T., chief clerk, 9 m. at $3,120, 3 m. at $3,240	3,150 00	
Thompson, N. H., clerk, 9 m. at $1,020, 3 m. at $1,080 (less 2½ d. Feb.)	1,026 97	312 66
Tierney, N., junior clerk	780 00	315 00
Traill, G. A., senior file clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	
Turner, R., clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
Varley, W. B., assistant director of publicity, and editor "Agricultural Gazette"	2,640 00	
Walters, A., junior account clerk, 9 m. at $660, 3 m. at $720	675 00	
Warner, D. S., senior clerk stenographer, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Watson, Mrs. B. B. M., clerk stenographer, 9 m. at $960, senior clerk stenographer, 3 m. at $1,320	1,050 00	282 75
Webber, M., senior clerk	1,620 00	
Wetmore, G. K., clerk bookkeeper, 3 m. to June 30 at $1,320 (retired)	330 00	46 50
Williamson, J., messenger clerk, 9 m. to Dec. 31 at $1,000 (deceased)	749 97	236 25
Wilson, A. L., clerk stenographer, 3 m. at $960, July 1 to Nov. 22 at $1,020 (resigned)	642 33	
Wilson, H. E., senior account clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	164 00
Dairy Branch—Division de l'Industrie laitière—		
Beaudry, Y., clerk stenographer	1,260 00	198 00
Braceland, V., junior clerk	1,000 00	315 00
Browne, W. E., cold storage inspector, 6 m. at $1,800, 6 m. at $1,920	1,860 00	19 98
Burgess, J., chief division of dairy produce	2,880 00	
Campbell, H. G., demonstrator and lecturer	2,400 00	
Donaldson, G., junior statistical clerk	1,000 00	
Elliott, M. L., senior clerk stenographer	1,620 00	
Frazer, M. H., junior clerk typist, 9 m. at $900, 3 m. at $950	912 50	
Graziadei, D. V., process printer	1,200 00	258 00
Henderson, I. L., senior file clerk	1,680 00	50 00
Hinton, J. G., clerk stenographer	1,260 00	
Hood, E. G., chief division of dairy research, 9 m. at $2,880, 3 m. at $3,000	2,910 00	
Jones, W. F., chief of dairy manufactures, April 30 to March 31 at $2,880	2,648 00	
Langford, B. I., clerk stenographer	1,300 00	
LeBlanc, M. E., assistant demonstrator and lecturer, 12 m. at $1,500 (less 28 d.)	1,387 10	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Dairy Branch–*Conc.*—Division de l'Industrie latière–*Fin*		
Lemieux, J. N., principal clerk, April 1 to 30 at $2,280 (retired)	$ 190 00	
Macdonald, M. J., junior file clerk	1,300 00	$ 198 00
Macmillan, E. S., clerk stenographer	1,260 00	
Marier, C. A., mess clerk, 6 m. at $660, Oct. 1 to Nov. 2 at $720 (resigned)	394 00	
Painter, C. F., junior clerk stenographer, 9 m. at $780, 3 m. at $840 (less $2)	793 00	
Ramsay, E. M., senior clerk stenographer	1,620 00	
Ruddick, J. A., dairy and cold storage commissioner	5,000 00	
Sauvé, E., packer and helper, 12 m. at $960 (less $2.50)	957 50	315 00
Singleton, J. F., chief markets division, 6 m. at $3,240, 6 m. at $3,360	3,300 00	
Taillefer, M. A., clerk stenographer	1,260 00	
Trudel, A., clerk book-keeper	1,320 00	
Webster, I. W., clerk stenographer, April 1 to Nov. 18 at $1,260 (resigned)	798 00	
Wetmore, J. J., senior account clerk	1,620 00	40 50
White, A. H., senior dairy promoter	2,160 00	
Wintle, Mrs. M. F., senior clerk stenographer, 9 m. at $1,440, 3 m. at $1,500 (less $4)	1,451 00	
Entomological Branch—Division de l'entomologie—		
Bostock, E. J., laboratory assistant, April 1 to 7 at $900, (resigned)	17 50	
Buckell, E. R., assistant entomologist, 9 m. at $2,040, 2 m. to Feb. 28 at $2,160 (transferred to Outside)	1,890 00	
Crawford, H. G. M., entomologist, 10 m. at $2,760, chief division of field crop insects, 2 m. at $2,880	2,780 00	
Curran, C. H., entomologist, April 1 to 30 at $2,400 (transferred to Outside)	200 00	
Derraugh, S. R. V., clerk stenographer	1,260 00	198 00
Dunham, M., senior clerk stenographer	1,620 00	
Gibson, A., Dominion entomologist	4,500 00	
Hay, M. L., clerk stenographer, 6 m. at $1,020, 6 m. at $1,080 (less $3.50)	1,046 50	
Hennessey, F. C., artist entomologist, 3 m. at $2,160, 9 m. at $2,280	2,250 00	
Lane, M. B., junior clerk stenographer, 3 m. at $660, July 1-8 at $720 (resigned)	180 48	
Letourneau, J., senior account clerk	1,620 00	54 00
McCarron, G. E., clerk stenographer, 9 m. at $1,200, 3 m. at $1,260	1,215 00	
McDunnough, J. H., chief division of systematic entomology	3,360 00	
McInnes, M. J., senior clerk stenographer	1,620 00	
McLaine, L. S., chief division of foreign pest suppression	3,360 00	
Moloughney, M. J., clerk stenographer	1,260 00	198 00
Montgomery, J. A., laboratory assistant, Nov. 25 to Mar. 31 at $900 (less 1½ d.)	311 37	
O'Keefe, V., junior clerk stenographer, Aug. 18 to Jan. 31 at $600	272 58	
Richardson, A. W., laboratory assistant, 6 m. at $960, 6 m. at $1,020	990 00	315 00
Shipman, C., messenger clerk	900 00	315 00
Swaine, J. M., associate Dominion entomologist, 9 m. at $4,080, 3 m. at $4,320	4,140 00	
Treherne, R. C., chief division of field crop insects, 3 m. to June 30 at $3,120 (deceased)	780 00	
Viereck, H. L., assistant entomologist, 8 m. to Mar. 31 at $1,920	1,280 00	
Watson, E. B., assistant entomologist, April 14 to March 31 at $1,920	1,850 66	
Experimental Farm Branch—Division des Fermes expérimentales—		
Adams, J., botanist	2,640 00	
Allan, Carl E., senior clerk stenographer	1,500 00	154 00
Allen, Charles E., junior chemist	1,800 00	
Archibald, E. S., director, experimental farms (plus house)	5,000 00	
Ardouin, M. I. G. A., junior clerk stenographer, 3 m. to March 31 at $600	150 00	78 75
Argue, D. A., senior clerk stenographer, 6 m. at $1,500, 6 m. at $1,560	1,530 00	
Armstrong, M. E., clerk stenographer	1,260 00	198 00
Barnes, S., field husbandman, 9 m. at $2,160, 3 m. at $2,280	2,190 00	
Bauer, B. T., senior clerk stenographer, July 2 to Oct. 10 at $1,680 (resigned)	460 64	
Beauchamps, M. A. A., clerk typist, 3 m. at $1,020, 9 m. at $1,080	1,065 00	157 50
Beaudet, A., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Birch, A. H. W., apiarist	1,920 00	
Boivin, E. A., senior translator, 6 m. at $1,800, 6 m. at $1,920	1,860 00	19 98
Bristow, M. E., junior clerk stenographer, 9 m. at $600, 3 m. at $660	615 00	133 79
Burke, E., clerk stenographer	1,260 00	
Calvert, F. V. G., junior clerk typist, 6 m. at $720, 1 m. at $780, clerk stenographer, 5 m. at $960	825 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — Détail des Traitements –Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Experimental Farm Branch–*Con.*—Division des Fermes expérimentales–*Suite*		
Carley, V., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200 (less 5 d.)	$ 1,139 68	$ 160 75
Cayer, B. E., clerk stenographer, 12 m. at $960 (less 7 d.)	941 94	308 99
Chagnon, S. J., animal husbandman, April 1 to Oct. 6 at $2,040	1,052 90	
Chesley, E. T., assistant editor, 9 m. at $1,440, 3 m. at $1,560	1,470 00	
Cochrane, E., clerk stenographer	1,260 00	
Cowan, P. R., cerealist	2,400 00	
Cramp, T. M., senior clerk book-keeper, 12 m. at $2,100 (less $17.50)	2,082 50	
Cunningham, R. L., assistant to Dominion animal husbandman	1,620 00	
Davis, M. B., chief assistant, division of horticulture	2,880 00	
Desfosses, A. J., senior clerk stenographer	1,680 00	50 00
Drayton, F. L., plant pathologist	2,760 00	
Dunsmore, W. G., assistant to Dominion animal husbandman, 6 m. at $1,560, 6 m. at $1,620	1,590 00	73 98
Elford, F. C., Dominion poultry husbandman (plus house)	3,360 00	
Fairbairn, H. M., senior clerk stenographer	1,620 00	
Fixter, G. J., assistant, division of extension and publicity	2,280 00	
Fixter, J., chief supervisor illustration stations (plus house allowance $360)	3,360 00	
Fraser, J. G. C., cerealist	2,400 00	
Fraser, M. E., junior clerk stenographer, 12 m. at $600 (less $3)	597 00	
Freeman, H. A., tobacco specialist	2,400 00	
Fyles, F., artist, botany	2,400 00	
Gauthier, M. S. E., senior clerk stenographer	1,620 00	
Giles, G. R., junior chemist, 9 m. at $1,800, 3 m. at $1,920	1,830 00	29 97
Gooderham, C. B., Dominion apiarist, 6 m. at $2,760, 6 m. at $2,880	2,820 00	
Gosselin, A., field husbandman, 12 m. at $2,040 (less ½ d. and $2)	2,035 17	
Grant, J. P., senior clerk stenographer	1,620 00	54 00
Gray, D. D., superintendent, experimental farm (plus house)	2,700 00	
Gussow, H. T., Dominion botanist (plus house allowance $360)	3,360 00	
Hamilton, R. I., assistant agrostologist	2,400 00	
Hamilton, S. N., assistant chemist	2,460 00	
Hammond, H. S., assistant chemist	2,220 00	
Headley, B., assistant chemist	2,460 00	
Herman, F. A., assistant chemist, 6 m. at $2,220, 6 m. at $2,340	2,280 00	
Hervey, M. G., clerk stenographer, 1 m. at $1,200, 11 m. at $1,260	1,255 00	
Hill, L. M., office appliance operator, grade 2	900 00	
Hooper, D. A., clerk stenographer	1,260 00	
Hopkins, E. S., Dominion field husbandman, 6 m. at $3,240, 6 m. at $3,360 (plus house allowance, $360)	3,300 00	
Hopper, W. C., field husbandman, 6 m. at $2,160, 6 m. at $2,280	2,220 00	
Hutchison, R. J., chief, fibre division	3,000 00	
Inglis, R. A., junior botanist	1,800 00	40 00
Jackson, A. B., junior clerk stenographer, 3 m. at $600, 9 m. at $660 (less $2)	643 00	
Janson, T. T., assistant chemist	2,580 00	
Kendrick, T. J., senior clerk, 6 m. at $1,320, 3 m. at $1,380; principal clerk, 3 m. at $1,800	1,455 00	
Knowles, G., assistant to chief, fibre division, 3 m. at $1,500, 9 m. at $1,560 (less $2.08)	1,542 92	
LaChance, B., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Lane, J. V., junior chemist, 9 m. at $1,920, 3 m. at $2,040	1,950 00	
Lee, W. W., poultry husbandman, 3 m. at $2,160, 9 m. at $2,280	2,250 00	
Lockhead, A. G., Dominion agricultural bacteriologist (plus house allowance, $360)	3,000 00	
Macoun, W. T., Dominion horticulturist (plus house)	3,900 00	
Major, T. G., tobacco specialist	2,040 00	
Marshall, G., clerk stenographer, April 1 to Oct. 10 at $1,260; senior clerk stenographer, Oct. 11 to Mar. 31 at $1,320	1,288 39	
Marshall, M., clerk stenographer	960 00	
McCallum, A. W., plant pathologist	2,760 00	
McCarthy, T., junior clerk stenographer	1,000 00	
McElhinney, M., office appliance operator, grade 2	1,020 00	157 50
McGill, M. E., junior clerk typist	600 00	
McGurran, J., clerk	1,140 00	
McKee, J., greenhouse specialist	1,620 00	
McRostie, G. P., Dominion agrostologist, 3 m. at $3,000, 9 m. at $3,120 (plus house allowance $360)	3,090 00	

AGRICULTURE

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Experimental Farm Branch–*Conc.*—Division des Fermes expérimentales–*Fin*		
Moynan, J. C., assistant to supervisor of illustration stations, 9 m. at $2,040, 3 m. at $2,160	$ 2,070 00	
Muir, G. W., animal husbandman	2,400 00	
Myre, Y., junior clerk typist, 3 m. at $780, 9 m. at $840	825 00	$ 315 00
Nevins, J., messenger clerk, 7 m. to Oct. 31 at $900 (retired)	525 00	
Newman, L. H., Dominion cerealist (plus house allowance $360)	3,000 00	
Nicholson, R. A. V., senior draughtsman, 12 m. at $2,040 (less $2.83)	2,037 17	
Nunnick, F. C., chief division of extension and publicity (plus house allowance $360)	3,360 00	
O'Connor, A. M., junior clerk stenographer, 7 m. to Mar. 31 at $600	350 00	
O'Hanly, M. C., principal clerk, 7 m. to Oct. 31 at $2,280 (retired)	1,330 00	
O'Malley, M. J. S., junior clerk typist	720 00	195 60
Patterson, F. W., head clerk, 12 m. at $2,880 (less 10 d.)	2,802 58	
Picard, M. R., junior clerk typist	840 00	315 00
Presley, B. M., clerk stenographer	1,260 00	
Preston, I., specialist in ornamental horticulture, 6 m. at $1,500, 6 m. at $1,560	1,530 00	
Read, H. J., senior statistical clerk	1,500 00	154 00
Rhoades, J. E., senior agricultural clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	186 00
Richer, E., junior clerk stenographer, 9 m. at $900, 3 m. at $950	912 50	
Ritchie, T. F., assistant in vegetable growing, 9 m. at $2,160, 3 m. at $2,280	2,190 00	
Robertson, G., chief assistant, poultry division	2,880 00	
Robertson, O., senior clerk stenographer	1,620 00	
Robinson, C. H., chemist	3,180 00	
Rogers, E., junior clerk stenographer, April 1 to Aug. 7 at $660 (resigned)	232 42	
Rothwell, G. B., Dominion animal husbandman (plus house)	3,360 00	
Shutt, F. T., Dominion chemist (plus house)	4,000 00	
Slagg, C. M., chief, tobacco division, June 2 to Mar. 31 at $2,880 (plus house allowance $360)	2,392 00	
Stevenson, G. M., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Stinson, S. A., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Sullivan, H. I., clerk typist	1,080 00	
Taylor, A. G., poultry husbandman, 3 m. at $2,280, 9 m. at $2,400	2,370 00	
Watson, C. J., junior chemist, June 20 to Mar. 31 at $1,920	1,498 66	
Watson, Mrs. F., office appliance operator, grade 2	1,020 00	315 00
Webster, F. T., senior agricultural clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Whiteside, A. G., cerealist	1,920 00	
Wright, L. E. S., chemist, 9 m. at $2,820, 3 m. at $2,940	2,850 00	
Younghusband, H. L., clerk stenographer	1,260 00	
Fruit Branch—Division de l'Industrie fruitière—		
Bales, A. E., statistical clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	
Best, H. I., clerk stenographer, 6 m. at $960, 6 m. at $1,020	990 00	315 00
Blackburn, J., senior clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	186 00
Burrows, L. F., chief, extension of markets division (resigned)	2,520 00	
Conlon, E. A., junior clerk stenographer, 9 m. at $720, 3 m. at $780	735 00	
de la Salle, J. J., messenger clerk, 6 m. at $600, 6 m. at $660	630 00	
Fulton, A., assistant to fruit commissioner, Aug. 19 to Mar. 31 at $1,920	1,187 10	
George, M., file clerk	1,260 00	
Godfrey, C. L., clerk stenographer, 6 m. at $1,250, 6 m. at $1,300	1,275 00	
Hodgson, N. O., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200 (less ½ d.)	1,168 21	
Keir, A., clerk stenographer	1,300 00	198 00
McIntosh, G. E., fruit commissioner, 6 m. at $3,600, 6 m. at $3,900	3,750 00	
Robillard, A. L., file clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Robinson, K. B., principal clerk, 3 m. at $1,800, 9 m. at $1,920	1,890 00	
Schingh, A., junior clerk	1,300 00	198 00
Warring, I., clerk stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
Wheeler, R. L., fruit transportation specialist, 9 m. at $2,640, 3 m. at $2,760	2,670 00	
Wilson, F. F., clerk stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	
Health of Animals Branch—Division de la santé des animaux—		
Alward, L., senior clerk stenographer, April 1 to Mar. 12 at $1,620 (resigned)	1,537 26	
Ambridge, W. G., senior clerk, 3 m. at $1,500, 9 m. at $1,560	1,545 00	49 08
Barnes, L. M., clerk stenographer, 12 m. at $1,080 (less ½ d.)	1,078 50	
Barnes, R., chief, meat and canned goods division	3,840 00	
Braverman, W., laboratory helper, 9 m. at $660, 3 m. at $720	675 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Health of Animals Branch–*Conc.*—Division de la santé des animaux–*Fin*		
Cameron, A. E., chief veterinary inspector, 3 m. to Mar. 31 at $3,300	$ 825 00	
Carmody, K. R., clerk, 6 m. at $1,020, 6 m. at $1,080 (less $6.50)	1,043 50	
Carson, W. S., statistical clerk, 3 m. at $1,500 , 9 m. at $1,600	1,575 00	
Cavan, A. J., chief stock car inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00	
Chapman, D. M., junior clerk stenographer, 6 m. at $600, Oct. 1 to Dec. 12 at $660 (less 2½ d.)	427 18	
Clark, H. G., stores clerk	1,300 00	$ 198 00
Clark, M. I., junior clerk stenographer, 3 m. to Mar. 31 at $600 (less Feb. 11 P.M. to Mar. 22)	83 27	
Danis, M. A. E., junior clerk typist, 9 m. at $600, 3 m. at $660	615 00	
Dewar, M., senior clerk stenographer	1,620 00	
Dexter, F. T., confidential messenger	1,200 00	258 00
Dexter, W. H., laboratory assistant, 3 m. at $900, 9 m. at $960 (less 6 d.)	929 68	314 16
Dixon, M. M., junior zoologist, 9 m. at $1,380, 3 m. at $1,440 (less 1 d.)	1,391 29	182 50
Drummond, B., senior clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
Featherstone, M., junior clerk stenographer, 3 m. at $660, 9 m. at $720	705 00	315 00
Fee, R., caretaker	1,080 00	315 00
Flewellyn, E. M., junior clerk stenographer, 9 m. at $780, 3 m. at $840	795 00	
Gowling, A. principal clerk	1,800 00	40 00
Grant, J. F., senior clerk stenographer	1,620 00	
Hall, O., supervisor, bovine tuberculosis eradication, 3 m. at $2,640, 9 m. at $2,760	2,730 00	
Heath, L. M., animal pathologist, April 1 to Mar. 14 at $2,340 (transferred to Outside)	2,233 06	
Hilton, G., veterinary director general	4,320 00	
Howe, F. G., junior clerk stenographer, 3 m. at $660, 9 m. at $720	705 00	
Hutchingame, J., stores clerk	1,260 00	198 00
Hughes, I. M., junior clerk stenographer, 3 m. at $660, 6 m. to Dec. 31 at $720 (resigned)	525 00	236 25
Johnston, C. W. F., senior clerk, 9 m. at $1,500, 3 m. at $1,560	1,515 00	139 00
Knights, S. W., senior clerk, 3 m. at $1,500, 9 m. at $1,560	1,545 00	109 00
Lamb, M. A., junior clerk stenographer, Mar. 1-31 at $600	50 00	
Law, M. M., senior file clerk	1,320 00	
Lennox, N. E., senior laboratory assistant	1,260 00	198 00
Mahon, T., clerk	1,300 00	198 00
McGillivray, C. S., chief canning inspector	2,880 00	
Mitchell, C. A., animal pathologist	2,700 00	
Morris, M. B., junior clerk stenographer, Nov. 4 to Mar. 31 at $780	318 50	
Nadeau, L. A., clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Nolan, M. E., laboratory assistant, 6 m. at $1,020, 6 m. at $1,080	1,050 00	
O'Meara, K. M., junior clerk stenographer, 3 m. at $600, 9 m. at $660	645 00	
Reid, J. C., animal pathologist, 11 m. to Feb. 28 at $2,700	2,475 00	
Reynolds, D., clerk stenographer	1,080 00	
Robillard, J. M., statistical clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Ross, J., office boy, 3 m. to June 30 at $390 (less $2)	95 50	
Rothwell, H. C., clerk, 6 m. at $1,020, 6 m. at $1,080 (less 14 d.)	1,008 58	302 92
Sargent, A. B. M., file clerk, 3 m. at $960, 9 m. at $1,020 (less 1½ d. and $1.33)	999 60	
Scafe, D. C., senior account clerk	1,500 00	154 00
Shane, A., junior clerk stenographer, 3 m. at $660, July 1 to Aug. 11 at $720 (less 2½ d., resigned)	241 72	
Sharman, C. H. L., head clerk, 12 m. at $2,880 (less 1 d. Mar. 1924)	2,872 26	
St. George, D., clerk typist	1,300 00	
Trudeau, M. M., junior clerk stenographer, 3 m. to Mar. 31 at $600	150 00	
Watson, E. A., chief animal pathologist	3,660 00	
Wawanolette, V. J., statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Weaver, C. H., animal pathologist, 6 m. at $2,580, 6 m. at $2,700	2,640 00	
Wickware, A. B., animal pathologist	2,700 00	
Young, L. A., junior clerk stenographer, 1 m. at $660, file clerk, 11 m. at $960	935 00	315 00
Live Stock Branch—Division de l'Industrie du bétail—		
Arkell, H. S., live stock commissioner	4,800 00	
Barnes, F. A., clerk stenographer	1,260 00	
Bissell, L. A., principal clerk, 12 m. at $1,920 (less $119 military pay)	1,801 00	
Bleeks, C., junior clerk stenographer	780 00	

AGRICULTURE

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Live Stock Branch–*Conc.*—Division de l'Industrie du bétail–*Fin*		
Boulet, L. F., translator, 12 m. at $1,560 (less 6 d.)	$ 1,534 00	$ 92 42
Boyd, L. G., clerk stenographer	1,080 00	
Boyle, M., junior clerk stenographer, 3 m. at $720, 9 m. at $780	765 00	
Brown, W. A., chief poultry division	3,300 00	
Campbell, I. M., senior clerk stenographer	1,620 00	54 00
Campbell, M. A., clerk stenographer	1,080 00	
Carrier, S. A., statistical clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Charbonneau, R., junior clerk, May 3 to Mar. 31 at $600 (less 64 d.)	441 77	241 24
Clark, H., messenger clerk, Nov. 20 to Mar. 31 at $600	218 33	114 63
Clark, M. E., clerk stenographer	1,260 00	
Comber, E., junior statistical clerk	900 00	
Cooke, L. L., district live stock promoter	2,400 00	
Cossitt, W. M., clerk stenographer	1,140 00	
Cote, H., messenger clerk, 7 m. to Oct. 31 at $900 (less $4, retired)	521 00	183 75
Cross, V. I. C., senior agricultural clerk	1,620 00	
Deachman, B., clerk stenographer	1,140 00	
Fairbairn, H. G., senior clerk stenographer	1,620 00	54 00
Fawcett, H. G., senior clerk	1,620 00	54 00
Fergus, M., junior clerk stenographer, 9 m. at $660, 3 m. at $720	675 00	
Firth, J., clerk	1,260 00	198 00
Forde, C. W., junior clerk stenographer, 9 m. at $780, 3 m. at $840	795 00	
Forward, L. M., clerk stenographer, Feb. 8 to Mar. 31 at $960	140 00	
Goulet, D., office appliance operator, grade 2	1,020 00	315 00
Gracie, J., messenger clerk, 9 m. at $600, 3 m. at $660	615 00	315 00
Hamer, R. S., chief, cattle division	3,360 00	
Hill, G. M., clerk stenographer, 2 m. to May 31 at $1,080	180 00	
Kelly, H. A., statistical clerk, 9 m. at $1,140, 3 m. at $1,200 (less $7)	1,148 00	
Kelly, M. M., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Knox, A., junior clerk stenographer, Oct. 7 to Mar. 31 at $600	290 32	
Laflamme, W. K., statistical clerk, April 1 to June 9 at $1,140 (resigned)	218 50	
Larocque, J. L. H., statistical clerk, June 10 to Mar. 31 at $960	776 00	254 62
Lemieux, L., junior statistical clerk, 9 m. at $720, 3 m. at $780	735 00	
Light, P. E., principal statistical clerk	2,800 00	
McCaulay, J., clerk stenographer	1,260 00	132 00
McEwan, J., junior clerk stenographer, 9 m. at $780, 3 m. at $840	795 00	
MacMillan, A. A., chief, sheep and goat division	3,360 00	
MacRae, C. M., chief, horse division, 3 m. at $3,420, 9 m. at $3,540	3,510 00	
Mason, T. H., live stock certificate clerk	2,800 00	
Moore, F. A., junior clerk stenographer, 6 m. at $600, 6 m. at $660	630 00	315 00
Morin, A., junior clerk stenographer, 3 m. at $600, 9 m. at $660	645 00	
O'Brien, W., junior clerk stenographer, 6 m. at $600, 6 m. at $660 (less 18½ d.)	599 74	
O'Neill, E. R., clerk	1,020 00	
Owens, G. E., clerk stenographer	1,140 00	
Phelan, B., senior account clerk	1,680 00	
Plaskett, J. M., junior clerk stenographer, 9 m. at $600, 3 m. at $660	615 00	
Powers, L. J., clerk, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00
Reed, C. P., junior file clerk, 6 m. at $660, 6 m. at $720	690 00	
Rhoades, E., assistant chief, poultry division	2,400 00	
Richards, R. E., clerk stenographer, 12 m. at $1,260. (less 6 d. and $4.50)	1,235 18	
Richardson, L., junior clerk stenographer, 3 m. at $600, July 1 to Sept. 14 at $660 (resigned)	285 66	
Ryan, A. W., senior statistical clerk, 9 m. at $1,440, 3 m. at $1,500 (less $8)	1,447 00	169 00
Sands, B. M., senior file clerk, 3 m. at $1,320, 9 m. at $1,380 (less $2)	1,363 00	186 00
Scott, I., junior statistical clerk	780 00	
Semple, F. G., senior agricultural clerk	2,100 00	
Smith, M., junior clerk stenographer, 9 m. at $720, 3 m. at $780 (less $6)	729 00	
Turner, E. S., junior clerk stenographer, 3 m. at $600, 9 m. at $660	645 00	
Wood, C. S., chief dairy recorder and tester	2,400 00	
Seed Branch—Division des semences—		
Carlofsky, F., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140 (less ½ d.)	1,093 55	
Caswell, W. E., clerk typist	1,080 00	315 00
Clare, A., senior account clerk	1,320 00	
Clark, G. H., seed commissioner	5,000 00	
Clement, M. L. A., clerk typist, 6 m. at $1,080, 6 m. at $1,140	1,110 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. — Détail des Traitements-Suite	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Salaries-Conc.-Traitements du Gouvernement civil-Fin		
Staff-Conc.—Personnel-Fin		
Seed Branch-*Conc.*—Division des semences-*Fin*		
Cliche, L. P., assistant to chief, markets and fertilizer division, 9 m. at $1,920, 3 m. at $2,040	$ 1,950 00	
Cross, F. H., seed analyst, 3 m. at $1,320, 9 m. at $1,380 (less 11 d.)	1,324 20	
Edwards, R. M., seed analyst, 3 m. at $1,320, 9 m. at $1,380 (less 12 d.)	1,319 00	
George, P. B., seed analyst	1,380 00	$ 186 00
Gibbard, G. R., seed analyst, 9 m. at $960, 3 m. at $1,080	990 00	
Girardin, B., senior clerk stenographer, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
Glass, L. G., assistant chemist, May 14 to Mar. 31 at $2,100 (less 6 d.)	1,817 74	
Gratton, G. E., supervising analyst, 9 m. at $2,640, 3 m. at $2,760	2,670 00	
Hartley, M. F., senior clerk	1,680 00	50 00
Herbert, S. P., account clerk	960 00	
Hill, H., senior file clerk, 9 m. at $1,440, 3 m. at $1,500	1,455 00	169 00
Hoby, C., clerk stenographer	1,080 00	
Hudson, E., messenger clerk, April 24 to Mar. 31 at $600	561 66	294 87
Kipp, S., clerk, April 1 to Oct. 14 at $1,260 (less $2.50; resigned)	674 92	99 00
Le Lacheur, G., assistant to seed commissioner	2,400 00	
Lecourt, M. B., clerk stenographer	1,300 00	198 00
McArthur, A. M., seed analyst, 8 m. to Nov. 30 at $1,080 (transferred to Outside)	720 00	
McCulloch, M. V., micro-analyst, 3 m. at $1,500, 9 m. at $1,620	1,590 00	
McCullough, C. S., micro-analyst, 6 m. at $1,740, 6 m. at $1,860	1,800 00	
McGugan, J., senior micro-analyst, 9 m. at $2,040, 3 m. at $2,160	2,070 00	
McNab, M., seed analyst, 9 m. at $1,320, 3 m. at $1,380	1,335 00	
Neville, S. J., micro-analyst	1,860 00	
Peart, G. S., chief, markets and fertilizers division, 9 m. at $3,120, 3 m. at $3,240	3,150 00	
Raynor, T. G., district seed and feed inspector	2,880 00	
Reardon, L., clerk	1,300 00	
Rushton, W. C., caretaker	1,080 00	315 00
Sweet, C., chief, seed division, 9 m. at $3,240, 3 m. at $3,360	3,270 00	
Vipond, G., senior seed analyst, April 1 to Nov. 27 at $1,620 (resigned)	1,066 50	
Wahlen, F., chief seed analyst, 9 m. at $2,880, 3 m. at $3,000	2,910 00	
Weegar, G. M., clerk	1,260 00	
White L. M., seed analyst, 12 m. at $960 (less June 1 to Nov. 2)	554 66	
White, W. R., chief, feed division	2,640 00	
Winthrop, W. J., senior seed analyst, 3 m. to Mar. 31 at $1,500	375 00	
	663,138 98	*23,292 76*
Vote 14—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employees—Personnel temporaire		
Ardouin, G., junior clerk-stenographer, 9 m. to Dec. 31 at $600	450 00	236 25
Armand, I., clerk stenographer, Apr. 1 to Feb. 4 (less 12 d. and $2.50 deductions) at $960	776 93	255 75
Bellows, M. E., laboratory assistant, 2 m. to May 31 (less deductions $4.50) at $900	145 50	
Betts, M. W., junior clerk-stenographer, Jan. 12 to Mar. 8 (less 1½ d.) at $600	92 58	
Bonell, M. M., laboratory assistant, June 19 to Aug. 23 (less 1½ d.) at $900	157 02	
Borthwick, M. M., clerk-stenographer, Oct. 13 to Mar. 31 (less ½ d.) at $960	447 74	
Brault, L., clerk stenographer	960 00	315 00
Brennan, M., clerk-stenographer, July 30 to Nov. 29 (less 1 d. and $2 ded.) at $960	317 87	104 93
Carsley, S. H., junior chemist, Jan. 22 to Mar. 31 at $1,680	325 16	
Cauley, L. G., clerk-stenographer, Sept. 30 to Mar. 31 (less ½ d.) at $960	481 33	
Clark, B. M., junior clerk-stenographer, July 17 to Dec. 31 at $600	274 19	
Cossit, J. M., junior clerk-stenographer, Feb. 17 to Mar. 31 at $600	71 43	
Curran, M., laboratory assistant, Mar. 6-31 at $900	62 90	
Davis, T., senior laboratory assistant	1,200 00	258 00
Fagan, J. E., clerk-stenographer, Jan. 19 to Feb. 4 at $960 (overpaid 72c.)	44 98	
Fitzgerald, J., junior clerk-stenographer, Mar. 10-31 (less 1 d.) at $600	33 87	
Forward, D. F., laboratory assistant, June 24 to Sept. 6 (less 1 d.) at $900	180 08	
Forward, L. M., clerk-stenographer, Apr. 1 to Feb. 7 at $960	820 00	
Garrow, M., clerk-stenographer, Sept. 3 to Oct. 8 (less 1 d.) at $960	92 65	
Gordon, T. E., junior clerk, April 1 to May 1 at $600	51 61	27 11

Details of Salaries–Conc. — Détail des Traitements–Fin	Salary — Traitement	Bonus — Boni
Vote 14—Civil Government Contingencies–Conc.–Dépenses contingentes du Gouvernement civil–Fin		
Temporary Employees–Conc.—Personnel temporaire–Fin		
Grimes, D., junior clerk-stenographer, April 1 to Oct. 9 at $600	$ 314 52	
Grimes, M. A., clerk-stenographer	960 00	
Groh, M. A., botanist	2,400 00	
Hamilton, E. W., assistant demonstrator and lecturer	1,440 00	
Hardy, V. M., seed analyst, Dec. 20 to Mar. 31 at $780	220 16	
Hawkins, C. H., messenger clerk, April 10 to Oct. 9 (less 4½ d.) at $600	292 02	$ 153 31
Henderson, L. A., junior stenographer, Mar. 9 to 31 at $600	37 10	
Howard, W. V., clerk, April 1 to 14 at $960	37 33	
Howell, D. G., junior clerk typist, Jan. 10 to Mar. 31 at $600	135 48	
Johnston, I. I., junior stenographer, Jan. 29 to Mar. 31 at $600	104 84	
Joyce, E., junior seed analyst, Jan. 21 to Mar. 31 at $780	153 07	
Kelly, J. B., junior seed analyst, April 1 to May 6 and Dec. 4 to Mar. 31 at $780	331 29	
Lamb, M. A., junior clerk-stenographer, 7 m. to Feb. 28 (less 7 d.) at $600	338 71	
Langlois, A., senior laboratory assistant	1,200 00	
Larocque, J. H., statistical clerk, May 10 to June 9 (less ½ d.) at $960	79 44	26 08
Lovell, T. C., file clerk, April 1 to July 18 and Feb. 20 to Mar. 31 at $960	392 16	128 33
Lynch, M., junior clerk-stenographer, June 23 to Aug. 31 (less 1 d.) at $600	111 66	
Maynard, W. E., clerk, Nov. 3 to Mar. 31 at $960	394 67	
McCarney, M., junior clerk-stenographer, April 1 to Feb. 9 at $600; clerk-stenographer, Feb. 10 to Mar. 31 at $960	650 36	
McLean, E., clerk-stenographer, Sept. 18 to Dec. 9 at $960	217 90	
McLean, M., junior clerk, Dec. 2 to Mar. 31 at $600	198 39	
Montgomery, M. I., clerk typist, April 29 to July 28 and Jan. 13 to Mar. 31 (less 1½ d.) at $960	442 33	
O'Connor, A. M., junior clerk-stenographer, May 23 to Aug. 31 at $600	164 52	
O'Neill, J. A., messenger clerk, Nov. 13 to Mar. 31 (less 1 d.) at $600	228 39	119 90
O'Regan, O., clerk-stenographer, July 16 to Jan. 15 (less $3 deduction) at $960	477 00	157 50
Overton, E., chauffeur	1,440 00	
Palen, E. G., clerk-stenographer, April 1 to May 20 (less $6.50 deductions) at $960	125 11	
Pelot, W. J., junior seed analyst, April 1–26 at $600	43 33	
Perrier, G., clerk-stenographer (less 7 d.) at $960	941 94	
Pommerville, C. P., junior seed analyst, April 1 to May 2 at $780; seed analyst, 4 m. to Mar. 31 (less ½ d.) at $960	387 91	
Powers, H. C. W., junior file clerk, April 1 to May 6 at $600	59 68	
Preston, E. A., assistant demonstrator and lecturer, June 4 to Dec. 3 at $1,440	719 61	
Racette, J. L. P., clerk, Oct. 24–31 at $960	20 65	
Rainey, W. E., junior clerk-stenographer, Oct. 7 to Mar. 31 at $600	290 32	
Richardson, L., clerk-stenographer, Sept. 15 to Mar. 31 at $960	522 67	
Richardson, M., junior clerk-stenographer, Mar. 30–31 (less ½ d.) at $600	2 42	
Sanders, S., clerk (less ½ d. and $2 deductions) at $960	956 67	
Selwyn, H. H., junior chemist, April 1–21 at $1,680	98 00	
Slonemsky, M., junior seed analyst, Jan. 20 to Mar. 31 at $780	155 16	
Smallwood, F. M., junior clerk-stenographer, Mar. 2–9 (less ½ d.) at $600	12 10	
Snelson, M. E., junior clerk-stenographer, 2 m. to Aug. 11 at $600	100 00	
Spottiswoode, D., clerk, Mar. 6–31 at $960	67 10	
Storey, M. B., junior clerk-stenographer, April 1–4 at $600; clerk-stenographer, Aug. 1–31 at $960	86 67	
Sylvestre, E., junior clerk-stenographer, April 1 to July 21 at $600	183 87	
Taillefer, O., senior clerk-stenographer	1,320 00	186 00
Thebarge, E. M., clerk-stenographer	960 00	
Thomas, B. M., junior seed analyst, April 1 to May 3 (less $2 deductions) at $780	69 29	
Tobin, M., junior clerk-stenographer, Jan. 26 to Mar. 31 at $600	109 68	
Trudeau, M. M., junior clerk-stenographer, 9 m. to Dec. 31 at $600	450 00	
Vierech, H. L., entomologist, April 1 to June 2 at $2,400; assistant entomologist, June 3 to July 31 at $1,920	722 66	
Watson, J. W., laboratory helper, Oct. 24 to Mar. 31 (less ½ d.) at $600	262 01	
Wilkinson, T. G., messenger clerk, 5 m. to Aug. 31 at $600	250 00	131 25
Wilson, J., junior clerk-stenographer, 11 m. to Feb. 28 at $600	550 00	
	29,214 03	*2,099 41*
Total Salaries—Total des traitements	692,353 01	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	25,392 17	25,392 17
	717,745 18	

Vote 14—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries of temporary employees	(Page A—13)	29,214 03
Department of Printing and Stationery, supplies		8,479 67
Postage, $3,785; telegrams, $1,565.28; street car tickets, $271		5,621 28
Advertising, $300; cartage, $176.50; washing towels, $78		554 50
Maintenance of Minister's automobile, $961.55; clothing for chauffeur, $130.83		1,092 38
Subscriptions to newspapers and publications, $419.31; sundries, $219.64		638 95
Travelling expenses: Hon. W. R. Motherwell, $2,200; E. S. Archibald, $1,479.83; H. S. Arkell, $1,609.70; R. Barnes, $116.70; S. Barnes, $333.45; A. H. W. Birch, $156.20; W. A. Brown, $1,136.73; W. E. Brown, $90.09; E. R. Buckell, $830.91; J. Burgess, $2,202.63; L. F. Burrows, $2,414.65; A. E. Cameron, $50.80; H. G. Campbell, $1,546.37; A. J. Cavan, $1,028.57; S. J. Chagnon, $352.30; A. T. Charron, $23.45, G. H. Clark, $1,558.53; L. P. Cliche, $326.75; L. L. Cooke, $2,903.35; P. R. Cowan, $32.10; H. G. Crawford, $1,170.66; I. J. Cummings, $716.19; R. L. Cunningham, $146.33; M. B. Davis, $714.68; F. L. Drayton, $87.61; W. G. Dunsmore, $50.15; F. C. Elford, $2,411.47; G. J. Fixter, $963.72; J. Fixter, $1,380.83; J. G. C. Fraser, $155.89; W. A. Fraser, $313.74; H. A. Freeman, $2,193.70; A. Fulton, $333.87; A. Gibson, $879.96; C. B. Gooderham, $990.93; A. Gosselin, $496; G. E. Gratton, $208.68; D. D. Gray, $435.85; J. H. Grisdale, $1,213.35; H. Groh, $138.45; H. T. Gussow, $756.62; O. Hall, $219.38; R. S. Hamer, $1,306.74; E. W. Hamilton, $85.10; R. I. Hamilton, $263.20; H. S. Hammond, $107.23; L. M. Heath, $361.45; B. Hedley, $42.15; F. C. Hennessey, $55.65; F. A. Herman, $333.61; G. Hilton, $642.16; E. G. Hood, $1,249.26; E. S. Hopkins, $1,079.15; W. C. Hopper, $160.15; R. J. Hutchinson, $1,037.91; W. F. Jones, $587.46; G. Knowles, $440.50; M. E. LeBlanc, $1,245.16; W. W. Lee, $1,357.25; G. Le Lacheur, $138.43; P. E. Light, $69.35; A. G. Lochhead, $234.57; A. A. MacMillan, $1,650.21; W. T. Macoun, $1,029.02; C. M. MacRae, $607.65; T. G. Major, $817.42; A. W. McCallum, $244.90; J. H. McDunnough, $174.61; C. S. McGillivray, $2,448.31; G. E. McIntosh, $1,500.31; J. McKee, $64.95; L. S. McLaine, $616.27; G. P. McRostie, $1,500.94; C. A. Mitchell, $51.55; J. C. Moynan, $449.24; G. W. Muir, $226.10; F. C. Nunnick, $2,438.78; L. H. Newman, $1,010.91; E. Overton, $162.09; G. S. Peart, $632.98; E. A. Preston, $1,101.66; I. Preston, $44.05; T. G. Raynor, $359.55; H. J. Read, $41.90; J. C. Reid, $17.50; E. Rhoades, $2,320.69; T. F. Ritchie, $238.88; G. Robertson, $777.11; C. H. Robinson, $63; G. B. Rothwell, $1,235.36; J. A. Ruddick, $1,558.27; F. G. Semple, $344.53; C. H. L. Sharman, $17.20; F. T. Shutt, $156.25; J. F. Singleton, $816.51; C. M. Slagg, $1,139.99; J. B. Spencer, $119.25; H. T. Stephens, $293.35; J. M. Swaine, $454.25; C. Sweet, $1,041.82; A. G. Taylor, $197.35; R. C. Treherne, $90.80; W. B. Varley, $25.70; H. L. Viereck, $195.86; F. T. Wahlen, $895.23; E. A. Watson, $616.68; E. B. Watson, $238.37; C. H. Weaver, $341.45; R. L. Wheeler, $1,373.95; A. H. White, $575.95; W. R. White, $470.02; A. G. O. Whiteside, $41.45; A. B. Wickware, $160.44; C. S. Wood, $114.07; L. E. Wright, $241.33		80,513 66
Advances unexpended in 1924-25; refunded to Casual Revenue, 1925-26: S. Barnes, $32.65; L. F. Burrows, $68.58; L. L. Cooke, $306.90; F. C. Elford, $43.25; C. M. Slagg, $1.25		452 63
Difference on exchange on amounts advanced by the High Commissioner's Office for travel: F. C. Elford, $104.28; F. C. Nunnick, $58.70		162 98
Total		$ 126,730 08

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 40—Experimental Farms—Fermes expérimentales			
Central Farm, Ottawa—Ferme centrale, Ottawa—Salaries and bonus—Traitements et boni, $34,751.83—expenses—dépenses, $7,319.55			
Alexander, Henry, foreman	$ 1,440 00	$ 174 00	
Brault, Richard, head plotman	1,380 00	186 00	
Brown, Thos., caretaker	1,080 00	315 00	
Caron, J. P., beekeeper, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00	$ 82 45
Desforges, S. R., head plotman	1,320 00	186 00	8 50
Ellis, W. T., weather observer, 3 m. to June 30 at $1,000; extra allowance, $18	267 95		
Goodfellow, Geo., head plotman	1,380 00	186 00	
Greenwood, H. M., poultry inspector, 9 m. at $1,440, 3 m. at $1,500	1,455 00	169 00	1,692 19
Holz, H., head plotman	1,380 00	94 00	
Hopper, A. E., plotman, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00	
Horn, F., head plotman	1,380 00	186 00	14 39
Jeffrey, H. G., head plotman	1,380 00	186 00	
Mackay, Angus, inspector Western Farms	2,600 00	.....	140 25
McConnell, Jas. H., poultry exhibitor, Mar. 5 to 31 at $1,320	95 81		
Meilleur, Josaphat, creamery manager	1,500 00	50 00	
Melvin, Jno., gardener	1,140 00	315 00	
Morgan, J. G., promoter of egg production	2,040 00	.....	1,808 72
Perrin, Geo., greenhouseman	1,140 00	315 00	
Powell, Thos., watchman	960 00	315 00	
Riordon, J. Barry, poultry inspector, April 1 to Feb. 23 at $1,440	1,298 57	.....	1,114 85
Roch, Rosaire, tobacco inspector, 11 m. to Mar 31 at $1,680	1,540 00	.....	1,427 49
Russell, H. W., gardener	1,140 00	315 00	
Scott, Walter T., poultry inspector, $1,500 (less stoppages, $2.50)	1,497 50	154 00	915 66
Smith, G. Ennis, animal nutritionist and genetecist	.....	.....	115 05
Taggart, Fred, head gardener	1,320 00	186 00	
Kentville, N.S.—Kentville, N.E.—Salaries and bonus—Traitements et boni, $17,679.08; expenses—dépenses, $653.09			
Bishop, Alfred, foreman, 9 m. to Dec. 31 at $1,500	1,125 00	40 50	
Blair, W. S., superintendent	3,000 00	.....	245 22
Blair, W. T., greenhouseman	1,140 00	315 00	
Bligh, R. D., assistant, $1,680; house allowance, $360	2,040 00	.....	45 92
Cock, Clarence J., poultryman, 3 m. at $1,200, 7 m. to Jan. 31 at $1,260	1,035 00	180 00	21 35
Craig, Evan D., beekeeper	1,140 00	315 00	237 75
Fuller, Phyllis C., clerk-typist, 6 m. at $960, 4 m. at $1,020; arrears, 1923-24, $85.16	905 16		
Gallaher, Jas., head gardener	1,380 00	186 00	73 35
Keeping, Percy E., clerk-bookkeeper, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00	
Pike, M. P., assistant, $1,680; house allowance, $240	1,920 00	.....	29 50
Porter, S. A., head herdsman	1,260 00	186 00	
Turner, L. G., clerk-stenographer, Feb. 11 to Mar. 31 at $960	131 42		
Nappan, N.S.—Nappan, N.E.—Salaries and bonus—Traitements et boni, $13,509.29; expenses—dépenses, $726.55			
Baird, W. W., superintendent	2,700 00	.....	477 28
Black, W. W., foreman, 3 m. at $1,260, 9 m. at $1,320	1,305 00	162 00	
Cox, Kenneth, assistant, 5 m. to Mar. 31 at $1,500; house allowance, $150	775 00	.....	112 62
Forest, Elsie, junior clerk-stenographer, 9 m. at $660, 3 m. at $720	675 00		
Hilton, S. A., assistant, 3 m. at $1,500, 9 m. at $1,560	1,545 00	.....	122 35
Jenkins, Murray J., poultryman, 9 m. at $1,200, 3 m. at $1,260	1,215 00	.....	4 30
Langille, R. A., clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00	
Retson, Geo., head herdsman, 9 m. (less 88 d.) at $1,380, 3 m. at $1,440	1,068 55	61 74	
Robertson, R. J., head gardener	1,200 00	186 00	
Walker, John, herdsman	1,140 00	186 00	10 00
Charlottetown, P.E.I.—Charlottetown, I.P.-E.—Salaries and bonus—Traitements et boni, $10,203.29; expenses—dépenses, $330.39			
Browne, Geo., head gardener, 6 m. at $1,260, 6 m. at $1,320	1,290 00		
Clark, J. A., superintendent	2,700 00	.....	325 39
Driscoll, Fred A., poultryman	1,080 00	258 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 40—Experimental Farms—Con.—**Fermes expérimentales**—Suite			
Charlottetown, P.E.I.—Conc.—*Charlottetown, I.P.-E.*—Fin			
McLennan, M. H., foreman	$ 1,500 00	$ 54 00	
Renton, Ethel, junior clerk stenographer, 8 m. to Mar. 31 at $600	400 00		
Sterns, Edith B., stenographer-bookkeeper	1,200 00		
Tierney, B. F., assistant, May 19 to Jan. 31 at $1,680, 2 m. to Mar. 31 at $1,740; house allowance, May 19 to Jan. 31 at $30	1,721 29		$ 5 00
Fredericton, N.B.—Salaries and bonus—Traitements et boni, $13,283.19 expenses—dépenses, $397.91			
Bailey, C. F., superintendent, 3 m. at $2,220, 9 m. at $2,340	2,310 00	.....	324 00
Bennett, Jno., herdsman	1,140 00	198 00	
Black, Grace H., junior clerk stenographer, 12 m. (less 15½d.) at $600	574 17		
Black, Robt. R., foreman, 3 m. at $1,260, 9 m. at $1,320	1,305 00	189 00	
Blackmer, L. G., stenographer-bookkeeper, 4 m. to Mar. 31 at $1,020	340 00		
Burden, E. E., beekeeper	1,020 00	315 00	5 98
Cumming, Thos., gardener	1,140 00	315 00	
McKenzie, J. M. F., assistant, 9 m. at $1,620, 3 m. at $1,680; house allowance, $200	1,835 00	.....	52 13
Taylor, E. M., assistant, 6 m. at $1,740, 6 m. (less ½d.) at $1,800	1,767 50	.....	15 80
Vradenburg, J., stenographer-bookkeeper, 6 m. at $1,140, Oct. 1 to Dec. 20 at $1,200	834 52		
Cap Rouge, Que.—Cap Rouge, Qué.—Salaries and bonus—Traitements et boni, $17,544.99; expenses—dépenses, $1,301.38			
Atkins, Geo., foreman, 6 m. at $1,320, 6 m. at $1,380	1,350 00	164 00	190 19
Bacon, Eugene, herdsman	1,140 00	198 00	35 30
Cote, J. A. C. A., head gardener, 12 m. (less 9 d.) at $1,200	1,170 75	251 71	
Gaboury, Alfred, foreman	1,380 00	154 00	
Gaboury, Alph., clerk-bookkeeper	1,200 00	258 00	
Langelier, G., junior clerk-stenographer, 3 m. at $720, 9 m. at $780	765 00		
Langelier, G. A., superintendent	2,700 00	.....	1,031 74
Langelier, M. P., junior clerk-stenographer	780 00		
Nolin, C. P., gardener	1,140 00	315 00	
Paradis, Ed., head plotman, 12 m. (less 4 d., 1923-24) at $1,380	1,364 66	183 90	18 75
Robitaille, J. F. X., assistant, 9 m. at $1,560, 3 m. at $1,620; house allowance, $240	1,815 00	29 97	2 50
Trudel, Odilon, poultryman, 3 m. at $1,140, 9 m. at $1,200	1,185 00	.....	22 90
La Ferme, Que.—La Ferme, Qué.—Salaries and bonus—Traitements et boni, $9,079; expenses—dépenses, $372.65			
Belzile, J. A., assistant	1,800 00	40 00	298 37
Campbell, Ben., herdsman, 2 m. to May 31 at $1,080	180 00	52 50	
Desparois, Jos. G., gardener	1,020 00	315 00	
Fortier, Pascal, superintendent, 6 m. at $2,460, 6 m. at $2,580	2,520 00	.....	46 60
Laforest, J. A. Y., stenographer-bookkeeper, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00	
Roy, Louis P., poultryman, Jan. 12 to Mar. 31 at $1,080	238 06	69 43	7 40
St. Denis, Paul, foreman, 3 m. at $1,260, 9 m. at $1,320	1,305 00	159 01	20 28
Lennoxville, Que.—Lennoxville, Qué.—Salaries and bonus—Traitements et boni, $14,083.82; expenses—dépenses, $1,185.73			
Brissette, E., junior clerk-stenographer, 12 m. (less 1 d.) at $600	598 38		
Browne, F. S., assistant	1,620 00	.....	39 09
Dawson, Ed., foreman	1,500 00	50 00	
Lang, J. D., head poultryman	1,320 00	.....	184 76
Mahaffy, Samuel, gardener	1,140 00	315 00	
McCharles, M. D., assistant, 6 m. at $1,560, 6 m. (less 3 d.) at $1,620; house allowance, $297.58	1,874 51	.....	48 45
McClary, J. A., superintendent	2,820 00	.....	913 43
Norton, Fred, herdsman, 6 m. at $1,020, 6 m. at $1,080	1,050 00		
Ste. Marie, L. T., herdsman, April 1 to July 2 at $1,020	260 48	80 45	
Taylor, Ethel G., clerk-stenographer	1,140 00	315 00	

Details of Salaries–Con. / Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 40—Experimental Farms–Con.—Fermes expérimentales–Suite			
Ste. Anne de la Pocatière, Que.—Ste-Anne de la Pocatière, Qué.—Salaries and bonus—Traitements et boni, $13,360.20; expenses—dépenses, $822.56			
Bouchard, Camille, herdsman, April 8 to Mar. 31 at $960	$ 941 33	$ 308 87	$ 6 60
Charbonneau, R. P., assistant, 6 m. at $1,500, 6 m. at $1,560	1,530 00	.....	180 53
Chercuitte, Victor, beekeeper, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00	2 45
Fournier, L. J. O., clerk-stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00		
Jalbert, Albert, foreman, 9 m. at $1,260, 3 m. at $1,320	1,275 00	195 00	
Raynauld, L., assistant, 6 m. at $1,680, 6 m. at $1,740	1,710 00	50 00	43 00
Roy, J. L., poultryman, 5 m. to Mar. 31 at $1,080	450 00	.....	58 05
Ste Marie, J. A., superintendent, 6 m. at $2,340, 6 m. at $2,460	2,400 00	.....	486 93
Talbot, Fernande, junior clerk-stenographer, 9 m. at $600, 3 m. at $660	615 00		
Verreault, Lud., gardener	1,140 00	315 00	45 00
Kapuskasing, Ont.—Salaries and bonus—Traitements et boni, $11,698.13; expenses—dépenses, $713.66			
Albert, J. L., assistant, 3 m. at $1,740, 9 m. at $1,800	1,785 00	.....	113 45
Ballantyne, J. P. S., superintendent, 6 m. at $2,460, 6 m. at $2,580	2,520 00	.....	140 80
Bryan, R. J., poultryman, April 15 to Mar. 31 at $1,080	1,038 00	302 75	.....
Hanlan, Leamon H., assistant, April 27 to Sept. 30 at $1,560, Oct. 1 to Nov. 22 at $1,620	901 33	17 09	245 06
McGrath, Samuel F., foreman	1,200 00	258 00	
McKinven, Robt., head herdsman, 6 m. at $1,260, 6 m. at $1,320	1,290 00	73 98	214 35
Reid, W. A., clerk-bookkeeper	1,020 00	198 00	
Straiton, Peter, gardener, May 12 to Mar. 31 at $960	851 61	242 37	
Brandon, Man.—Salaries and bonus—Traitements et boni, $17,911.38; expenses—dépenses, $934.09			
Breakney, F. S. N., foreman, 6 m. at $1,260, Oct. 1 to Dec. 15 at $1,320	903 22	118 86	
Campbell, Allen, clerk-bookkeeper	1,320 00	186 00	
Cooper, J. H., head gardener	1,380 00	54 00	21 35
Derick, R. A., assistant agrostologist, Sept. 5 to Mar. 31 at $1,920	1,098 67	.....	18 45
Gillespie, Jas. Y., head herdsman	1,380 00	54 00	
Hopper, R. M., assistant, 6 m. at $1,620, 6 m. at $1,680; house allowance, $320	1,970 00	.....	289 48
Marshall, Rowland, clerk-stenographer, 6 m. to Sept. 30 (less $10.14 paid by D.S.C.R.) at $1,020	499 86		
McKillican, W. C., superintendent, April 1 to Jan. 12 at $3,000	2,346 77	.....	129 58
Sigfussen, S. J., assistant, $1,680; house allowance, $480	2,160 00	.....	32 60
Tinline, M. J., superintendent	2,700 00	.....	419 53
Watkins, Wm., poultryman	1,260 00	.....	23 10
Williamson, Alice, clerk-stenographer, 6 m. to Mar. 31 at $960	480 00		
Morden, Man.—Salaries and bonus—Traitements et boni, $9,917.50; expenses—dépenses, $1,053.23			
Bailey, F. H., poultryman, 9 m. at $1,260, 3 m. at $1,320	1,275 00		
Bailey, Henry, gardener, April	80 00		
Bloxham, L., clerk-stenographer, 8 m. to Mar. 31 at $960	640 00		
Brown, D. A., assistant, 3 m. at $1,500, 9 m. at $1,560	1,545 00	42 50	338 63
Godfrey, Wm., head gardener, 10 m. to Jan. 31 at $1,260	1,050 00	.....	70 35
Leslie, W. R., superintendent, 6 m. at $2,340, 6 m. at $2,460	2,400 00	.....	531 00
Potruff, Evelyr, junior clerk-stenographer, 2 m. to May 31 at $660	110 00		
Watts, Henry, herdsman, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00	38 15
Wills, W. J., foreman, 6 m. at $1,200, 6 m. at $1,260	1,230 00	180 00	75 10
Indian Head, Sask.—Salaries and bonus—Traitements et boni, $14,733.03; expenses—dépenses, $620.93			
Day, John, poultryman, 5 m. to Mar. 31 at $1,080	450 00		
Gibson, W. H., superintendent, Aug. 18 to Mar. 31 at $2,100	1,304 03	.....	156 00
Horn, John A., foreman	1,380 00	54 00	
Jackson, G., clerk-stenographer	1,140 00		
Lang, Geo., clerk-bookkeeper	1,320 00	186 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 40—Experimental Farms—Con.—**Fermes expérimentales**—Suite			
Indian Head, Sask.—Conc.			
Linton, T. J., gardener, 9 m. at $960, 3 m. at $1,020	$ 975 00	$ 315 00	
Mathews, G. D., assistant, 9 m. at $1,500, 3 m. at $1,560; house allowance, $480	1,995 00	.....	$ 82 00
McKenzie, N. D., superintendent, 6 m. to Sept. 30 at $2,580	1,290 00	.....	44 05
Nourse, C. B., assistant, $1,800; house allowance, $480	2,280 00	.....	192 27
Shaw, S. H., head herdsman	1,320 00	154 00	50 75
Windsor, G. F., poultryman, 6 m. to Sept. 30 at $1,140	570 00	.....	95 86
Rosthern, Sask.—Salaries and bonus—Traitements et boni, $10,466.25; expenses—dépenses, $694.29			
Brown, Thos., gardener, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00	22 50
Dewar, Wm. A., stenographer-bookkeeper, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	
Dunlop, Jas., foreman	1,380 00	54 00	16 45
Hutton, F. V., assistant, $1,740; house allowance, $360	2,100 00	.....	121 40
Lewthwaite, Jos. C., poultryman, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75	6 15
Munro, W. A., superintendent	2,700 00	.....	527 79
Scott, Sask.—Salaries and bonus—Traitements et boni, $9,270.47; expenses—dépenses, $729.43			
Alloway, Jas. G., gardener, 3 m. at $1,080, 9 m. at $1,140	1,125 00	213 00	
Davies, Norman J., foreman	1,500 00	54 00	13 15
Matthews, Victor, superintendent, 5 m. to Mar. 31 at $2,100	875 00	.....	158 50
McCallum, J. A., herdsman	1,140 00	198 00	
Milliken, Mary, clerk	1,140 00		
Rouse, Frank, poultryman, 9 m. at $1,140, 3 m. at $1,200	1,155 00	205 47	10 90
Vannice, Elmer, assistant, 3 m. at $1,620, 9 m. at $1,680	1,665 00	.....	546 88
Swift Current, Sask.—Salaries and bonus—Traitements et boni, $5,515.98; expenses—dépenses, $809.44			
Mack, Z. H., senior clerk	1,320 00	186 00	37 65
McKenzie, J. K., assistant, 6 m. at $1,560, 6 m. at $1,620	1,590 00	19 98	82 35
Taggart, J. G., superintendent, 6 m. at $2,340, 6 m. at $2,460	2,400 00	.....	689 44
Lacombe, Alta.—Salaries and bonus—Traitements et boni, $13,405.27; expenses—dépenses, $864.88			
Aldwinckle, Annah, clerk-stenographer, 12 m. (less June 1 to Aug. 31) at $960	720 00	236 25	
Bradford, C. R., assistant, 2 m. to May 31 at $1,620; house allowance, $60	330 00	.....	98 45
Brooks, N. E., head herdsman, May 12 to Mar. 31 at $1,200	1,064 52	165 00	
Chapman, L. T., assistant, 8 m. to Mar. 31 at $1,500; house allowance, $240	1,240 00	.....	140 00
Delong, Geo. E., assistant	1,680 00	.....	430 00
Edmunds, Seymour, foreman	1,500 00	50 00	
Groom, Wm. J., poultryman, 5 m. to Mar. 31 at $1,080	450 00	82 50	
Jones, Wm. Francis, herdsman	1,140 00	315 00	
Long, Gertrude M., clerk-stenographer, 6 m. at $960, 6 m. at $1,020	990 00		
Mills, Edward H., dairyman, 8 m. to Nov. 30 at $1,140	760 00	132 00	
Reed, F. H., superintendent, 3 m. at $2,460, 9 m. at $2,580	2,550 00	.....	196 43
Lethbridge, Alta.—Salaries and bonus—Traitements et boni, $12,659.41; expenses—dépenses, $2,355.37			
Dykes, John M., poultryman, 9 m. at $1,140, 3 m. at $1,200	1,155 00	.....	160 20
Fairfield, E., junior clerk-stenographer, Jan. 19 to Mar. 31 at $600	120 97		
Fairfield, W. H., superintendent	3,000 00	.....	824 61
Hay, Wm. D., assistant, 9 m. at $1,500, 3 m. at $1,560; house allowance, $300	1,815 00	29 97	289 34
Jones, Arthur, clerk-stenographer	960 00	315 00	

Details of Salaries–Con. Détail des Traitements–Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 40—Experimental Farms–Con.—Fermes expérimentales–Suite			
Lethbridge, Alberta–Conc.			
Matthews, Victor, assistant, 7 m. to Oct. 31 at $1,680; house allowance, 8 m., $200	$ 1,180 00	.....	$ 644 66
Milroy, Jno., foreman, 3 m. at $1,260, 9 m. at $1,320	1,305 00	.....	71 25
Palmer, A. E., assistant, 9 m. at $1,620, 3 m. at $1,680; house allowance, $180	1,815 00	$ 29 97	363 01
Paris, R. J. C., head gardener, April 1 to Nov. 18 at $1,320	836 00	97 50	2 30
Agassiz, B.C.—Agassiz, C.-B.—Salaries and bonus—Traitements et boni, $13,995.50; expenses—dépenses, $1,181.83			
Archibald, C. P., clerk-stenographer	1,140 00		
Fraser, Jas., gardener	1,140 00	315 00	5 15
Harper, G. C., head herdsman	1,260 00	174 00	22 15
Hicks, W. H., superintendent	2,700 00	.....	1,000 33
Keene, L. Rose, dairymaid	1,140 00	.....	11 55
Kuhn, V. R. C., poultryman	1,080 00	315 00	
MacBean, Kenneth, assistant, 6 m. at $1,740, 6 m. at $1,800; house allowance, $275	2,045 00	.....	46 10
McKay, Alex., foreman	1,380 00	94 00	11 90
Moore, Wm. S., assistant, 10 m. to Jan. 31 at $1,140	950 00	262 50	84 65
Invermere, B.C.—Invermere, C.-B.—Salaries and bonus—Traitement et boni, $8,041.75; expenses—dépenses, $666.65			
Heath, Jos., gardener	1,140 00	315 00	112 25
Newton, R. G., superintendent	2,460 00	.....	424 32
Taynton, W. W., foreman	1,380 00	94 00	50 15
Turner, Thos. W., stenographer-bookkeeper, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	79 93
Wainwright, W. G., poultryman, 9 m. at $1,140; 1 m. to Jan. 31 at $1,200	955 00	257 75	
Sidney, B.C.—Sidney, C.-B.—Salaries and bonus—Traitements et boni, $10,330; expenses—dépenses, $237.57			
Hall, Ernest R., assistant, 9 m. at $1,560, 3 m. at $1,620; house allowance, $300	1,875 00	.....	55 80
Jeffrey, Claude E., foreman	1,380 00	154 00	2 55
Marshall, John, head gardener	1,380 00	186 00	
Sansbury, A. E., poultryman, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00	
Stewart, Wm. A., junior clerk	900 00	315 00	
Straight, E. M., superintendent	2,700 00	.....	179 22
Summerland, B.C.—Summerland, C.-B.—Salaries and bonus—Traitements et boni, $11,426.45; expenses—dépenses, $1,120.45			
Denny, D. G., poultryman	1,320 00	186 00	37 15
Hunter, W. T., superintendent, 9 m. at $2,100, 3 m. at $2,220	2,130 00	.....	649 36
Johnson, Geo. W., clerk-bookkeeper	1,320 00	186 00	
Mann, A. J., assistant, 9 m. at $1,680, 3 m. at $1,740; house allowance, $360	2,055 00	.....	306 39
Palmer, R. C., assistant, 3 m. at $1,620, 9 m. at $1,680; house allowance, $270	1,935 00	.....	75 55
Wilson, Muriel, junior clerk-stenographer, Feb. 15, 1924 to Mar. 31, 1925 at $660	743 45		
Wilson, T. C., foreman, 3 m. at $1,320, 9 m. at $1,380	1,365 00	186 00	52 00
New Farms—Nouvelles Fermes			
Beaverlodge, Alta. ($3,736.13)—			
Albright, W. D., superintendent	2,400 00	.....	256 13
Watson, Robt., stenographer-bookkeeper	1,080 00		
Fort Vermilion, Alta. ($3,825.)—			
Hobbs, A. P., stenographer-bookkeeper, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 40—Experimental Farms—Conc.—**Fermes expérimentales**—Fin			
New Farms—Conc.—*Nouvelles Fermes*—Fin			
Fort Vermilion, Alta.—*Conc.*			
Jones, Robert, superintendent	$ 2,400 00		
Wainwright, Alta. ($2,732.81)—			
Smith, A. G., assistant	1,200 00		
Wilson, Jas., herdsman	1,140 00	$ 315 00	$ 77 81
Salmon Arm, B.C.—Sharpe, Thos. A., superintendent	1,200 00		
Swede Creek, Y.T.—Farr, Jas. R., assistant	1,260 00		
Illustration Stations—Fermes de démonstration—Salaries and bonus—Traitements et boni, $14,568.36—expenses—dépenses, $7,730.58			
Chauvin, W. L., supervisor Que., 6 m. at $1,800, 6 m. at $1,920	1,860 00	19 98	1,103 51
Everest, R. E., supervisor Alta.	2,100 00	.....	1,144 13
Guild, J. Duff, supervisor Man., April 14 to Mar. 31 at $1,680	1,619 33	29 38	390 45
Hetherington, Thos., supervisor N.B., 6 m. at $1,680, 6 m. at $1,800	1,740 00	45 00	586 85
Kinsman, F. B., supervisor N.S., 3 m. at $2,040, 9 m. at $2,100	2,085 00	.....	780 71
Richards, A. E., supervisor B.C., April 1 to Oct. 11, Feb. 21 to Mar. 31 at $1,680	1,069 68	.....	1,069 97
Sackville, E. C., supervisor Sask., 3 m. at $1,800, 9 m. at $1,920	1,890 00	9 99	1,394 77
Tremblay, J. H., supervisor Que.	2,100 00	.....	1,260 19
Farnham, Que.—Farnham, Qué.—Tobacco Farm—Culture du tabac—Salaries and Bonus—Traitements et boni, $5,930.49—expenses—dépenses, $421.01			
Berthiaume, T., junior clerk-stenographer, Oct. 7 to Dec. 31 (less 3½ d.) at $600	134 49		
Brouillette, Emile, foreman, 6 m. at $1,320, 6 m. at $1,380	1,350 00	186 00	7 95
Cossette, Romeo, assistant, $1,560; house allowance, $300	1,860 00		
Montreuil, J. E., superintendent	2,400 00	.....	413 06
Harrow, Ont.—Tobacco Farm—Culture du tabac—Salaries and bonus—Traitements et boni, $8,991—expenses—dépenses, $1,227.64			
Digges, Dudley D., superintendent, 3 m. at $2,460, 9 m. at $2,580	2,550 00	.....	889 10
Dimmock, Fred., assistant agrostologist, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	326 80
McLean, C. L., clerk-stenographer	960 00		
Moore, Everett A., foreman	1,380 00	186 00	
Williams, O G., assistant, 3 m. at $1,620, 9 m. at $1,680; house allowance, $300	1,965 00	.....	11 74
	311,772 54	*23,003 12*	*34,804 80*
Votes 42 & 416—Destructive Insect and Pest Act—Loi concernant les insectes destructeurs et autres fléaux			
Nova Scotia—Nouvelle-Ecosse—Salaries and bonus—Traitements et boni, $17,106.01—expenses—dépenses, $4,956.55			
Brittain, W. H., Annapolis Royal, assistant entomologist, May 12 to Oct. 31 at $1,920	903 22	.....	373 90
Cox, G., Annapolis Royal, inspector, Mar. 2 to 31 at $900	72 58	.....	72 90
Cox, M. B., Annapolis Royal, junior clerk-stenographer, 3 m. at $600, 9 m. at $660	645 00	.....	2 80
Duggan, D. G., Wolfville, junior clerk-stenographer, May 20 to Sept. 2 at $600	172 68		
Dustan, A. G., Wolfville, assistant entomologist	2,280 00	.....	481 31
Dustan, G., Wolfville, inspector, June 1 to 30, and Aug. 5 to Oct. 18 at $900	258 86	.....	276 15
Gilliatt, F. C., Annapolis Royal, junior entomologist	1,800 00	40 00	696 63
Gorham, R. P., Annapolis Royal, assistant entomologist	2,280 00	.....	478 65
How, L. M., Annapolis Royal, junior entomologist, 6 m. at $1,560, 6 m. at $1,620 (less paid by D.S.C.R., $51.72)	1,538 28	69 91	422 40

Details of Salaries-Con. — Détail des Traitements-Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Votes 42 & 416—Destructive Insect and Pest Act-Con.—Loi concernant les insectes destructeurs et autres fléaux-Suite			
Nova Scotia-Conc.—Nouvelle-Ecosse-Fin			
Kelsall, A., Annapolis Royal, entomologist	$ 2,640 00	.....	$ 1,386 94
Patterson, N. A., Annapolis Royal, inspector, May 6 to Oct. 31 and Jan. 2 to Feb. 28 at $900	585 48	.....	218 06
Payne, S. H., Annapolis Royal, junior entomologist	1,800 00	$ 40 00	279 15
Spittall, J. P., Annapolis Royal, assistant entomologist, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	267 66
Prince Edward Island—Ile du Prince-Edouard—Salaries and bonus—Traitements et boni, $11,126.59—expenses—dépenses, $7,152.06			
Banks, A. B., Charlottetown, investigator, July 5 to Sept. 3 at $1,080	177 39	.....	269 00
Creed, R., Charlottetown, investigator, May 26 to Sept. 20 at $1,080	347 42	.....	350 65
Dalling, R., Charlottetown, junior clerk stenographer, April 1 to Nov. 15 at $780	487 50		
Farmer, M. A., Charlottetown, investigator, June 19 to Sept. 30 at $1,080	306 00	.....	282 40
Forbes, J. R., Charlottetown, investigator, Oct. 2 to Dec. 31 at $1,080	267 09	.....	245 95
Foster, E. W. G., Charlottetown, investigator, July 2 to Dec. 15 at $1,080	490 65	.....	461 90
Fullerton, J. A., Charlottetown, investigator, Oct. 13 to 31 at $1,080	55 16	.....	74 80
Hill, H., Charlottetown, investigator, July 4 to Sept. 30 at $1,080	261 29	.....	297 05
Howatt, L. J. Charlottetown, investigator, 6 m. at $1,140, 6 m. at $1,200	1,170 00	.....	704 30
Jay, E. E., Charlottetown, investigator, Oct. 13 to Dec. 31 at $1,080	235 16	.....	157 50
MacGregor, J. A., Charlottetown, investigator, Oct. 1 to Dec. 15 at $1,080	223 55	.....	257 01
Madden, G. O., Charlottetown, assistant plant pathologist, April 1 to Dec. 6 at $2,160	1,474 84	.....	129 85
McCulloch, W. K., Charlottetown, inspector	1,560 00	94 00	865 46
McEwen, A. A., Charlottetown, investigator, Oct. 20 to Dec. 31 at $1,080	214 84	.....	32 95
McLean, R. E., Charlottetown, investigator, Oct. 1 to Dec. 15 at $1,080	223 55	.....	214 05
Mustard, J. J., Charlottetown, investigator, July 2 to Dec. 15 at $1,080	490 65	.....	610 00
Peppin, S. G., Charlottetown, junior plant pathologist	1,800 00	40 00	1,317 24
Sherran, J. S., Charlottetown, investigator, 3 m. to Dec. 31 at $1,080	270 00	.....	251 45
Smith, R. H., Charlottetown, investigator, June 4 to Nov. 15 at $1,080	486 00	.....	630 50
Stewart, A. M., Charlottetown, clerk stenographer, Sept. 15 to Mar. 31 at $600	326 66		
Woodside, W. M., Charlottetown, investigator, Oct. 20 to Nov. 30 at $1,080	124 84		
New Brunswick—Nouveau-Brunswick—Salaries and bonus—Traitements et boni, $25,094.02—expenses—dépenses, $12,241.43			
Atwell, A. E., Fredericton, investigator, June 9 to Dec. 8 at $1,080	539 22	.....	571 35
Baird, F. F., Fredericton, investigator, May 8 to Sept. 20 at $1,080	399 68	.....	20 25
Bate, H. R., Fredericton, investigator, May 15 to Nov. 14 at $1,080	541 35	.....	852 90
Brown, A. A., Fredericton, district inspector	1,680 00	50 00	2,781 26
Cairnie, G. C., Fredericton, investigator, June 25 to Dec. 24 (less 12 d.) at $1,080	502 46	.....	951 45
Finnamore, A., St. John, district investigator	1,440 00	174 00	155 48
Godwin, C. H., Fredericton, investigator, April 22 to Mar. 31 at $1,080	1,017 00	.....	1,308 98
Hawkins, R. S., Fredericton, investigator, May 28 to Sept. 8 at $1,080	305 61	.....	68 45
Hockey, J. F., Fredericton, plant pathologist	2,520 00	.....	547 32

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. **Détail des Traitements**-Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Votes 42 & 416—Destructive Insect and Pest Act-Con.—**Loi concernant les insectes destructeurs et autres fléaux**-Suite			
New Brunswick-Conc.—*Nouveau-Brunswick*-Fin			
Lachaine, O. W., Fredericton, investigator, June 2 to Dec. 1 at $1,080	$ 539 90	.....	$ 991 98
McDonald, M. R., Fredericton, investigator, July 14 to Jan. 13 at $1,080	540 00	.....	828 30
McLeod, D. J., Fredericton, plant pathologist, July 14 to Mar. 31 at $2,400	1,716 13	.....	332 21
McNair, M., Fredericton, clerk-stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	.....	44 72
Murphy, W., St. John, junior clerk-stenographer, Jan. 3 to Mar. 31 at $600	146 77		
Osborne, M. E., Fredericton, junior clerk stenographer	600 00		
Patterson, F. A., Fredericton, investigator, June 20 to Sept. 13 at $1,080	252 00	.....	327 85
Payne, R. L., Fredericton, investigator, June 2 to Dec. 1 at $1,080	539 90	.....	718 86
Presley, H., Fredericton, investigator, 9 m. at $1,200, 3 m. at $1,260	1,215 00	.....	512 05
Richardson, J. R., Fredericton, assistant plant pathologist, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	318 05
Simpson, L. J., Fredericton, junior entomologist	1,680 00	$ 50 00	290 06
Smith, G., Fredericton, caretaker	240 00		
Tardiff, A. T., Fredericton, junior plant pathologist	1,740 00	50 00	
Tothill, J. D., Fredericton, entomologist, 7 m. to Oct. 31 at $2,760	1,610 00	.....	280 74
Walker, G. B., Fredericton, junior entomologist	1,800 00	40 00	339 17
Quebec—Québec—Salaries and bonus—Traitements et boni, $19,515.97; expenses—dépenses, $8,551.44			
Armand, J. E., Lacolle, inspector, Oct. 15 to Dec. 13 at $900	147 57	.....	96 15
Armstrong, F. R., Lacolle, inspector, Oct. 22 to Dec. 18 at $900	142 74	.....	92 40
Armstrong, T., Hemmingford, investigator, May 29 to Nov. 28 (less 2 d.) at $1,080	536 70	.....	132 30
Baribeau, B., Ste. Anne de la Pocatiere, district inspector	1,560 00	.....	1,878 91
Barnett, W. H., Lacolle, inspector, Aug. 20 to Dec. 20 at $900, extra allowance, $28.11	330 53	106 68	279 42
Beaudoin, N., Montreal, investigator, May 16 to Mar. 31 at $1,080	946 45	276 05	111 30
Cameron, N., Montreal, investigator, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75	283 24
Clayland, G., Hemmingford, inspector, Oct. 23 to Dec. 15 at $900	133 06	.....	74 00
Dawson, C. C., Lacolle, inspector, Aug. 7 to 13 at $900	16 93	.....	18 75
Gagnon, L. R., Montreal, district investigator, 12 m. (less 2 d.) at $1,440	1,432 00	.....	77 96
Gaudet, G., Henrysburg, investigator, Nov. 17 to Dec. 18 at $900	78 55	.....	34 25
Haire, R. M., Montreal, junior clerk stenographer, Sept. 6 to Mar. 31 at $600	341 66		
Hammond, G. H., Hemmingford, investigator, June 12 to Dec. 11 at $1,080	538 93	.....	125 55
Hayes, K. M., Montreal, junior clerk stenographer, April 4 to May 15 at $600	69 19		
Heon, H., Mansonville, inspector, Aug. 7 to Dec. 18 at $900	329 03	.....	152 31
Leger, A., St. Armand, inspector, Aug. 18 to Dec. 19 at $900	304 83	.....	152 80
Letourneau, R., Lacolle, inspector, Sept. 25 to Dec. 31 at $900	240 00	84 00	160 85
Malloch, E., Sherrington, inspector, Sept. 22 to Oct. 31 at $900, Nov. 1 to Jan. 21 at $1,020	325 08	.....	289 83
Mathews, G. S., Ste. Anne de la Pocatière, investigator, June 18 to Dec. 17 at $1,080	538 35	.....	917 38
Painchaud, R., Sutton, inspector, Aug. 5 to Dec. 13 at $900	321 77	.....	244 22
Petch, C. E., Hemmingford, entomologist	2,760 00	.....	716 68
Plouffe, S., Frelighsburg, inspector, Aug. 7 to Dec. 18 at $900	329 03	.....	208 10
Pomerleau, R., Ste. Anne de la Pocatiere, investigator, June 23 to Sept. 16 at $1,080	252 00	.....	567 85
Racicot, H. N., Ste. Anne de la Pocatiere, plant pathologist, 3 m. at $2,400, 9 m. at $2,520	2,490 00	.....	450 13
Rioux, J. E., Dixville, inspector, Aug. 5 to Dec. 4 at $900	299 99	.....	187 13
Robert, H., Sutton, inspector, July 4 to Dec. 22 at $900, extra allowance, $43.87	464 83	.....	510 64
Ryan, W. S. G., Montreal, junior entomologist	1,500 00	154 00	274 79

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Votes 42 & 416—Destructive Insect and Pest Act–Con.—Loi concernant les insectes destructeurs et autres fléaux–Suite			
Quebec–Conc.—Québec–Fin			
Schnobb, L. V. J., Hemmingford, inspector, Sept. 25 to Dec. 13 at $900	$ 196 45	.....	$ 117 50
Thompson, G. P., Clarenceville, inspector, Aug. 11 to Nov. 15 at $900	238 30	$ 83 40	132 30
Turcot, C., Dixville, inspector, Aug. 6 to Dec. 18 at $900	331 45	.....	188 00
Wright, F. F., Lacolle, inspector, Oct. 15 to Dec. 18 at $900	160 67	.....	76 70
Ontario—Salaries and bonus—Traitements et boni, $54,225.73; expenses—dépenses, $18,554.03			
Baird, A. B., St. Thomas, assistant entomologist	2,280 00	.....	1,169 06
Barnes, T. C., Ottawa, inspector, July 11 to Sept. 18 at $900	170 80	.....	120 60
Berkely, G. H., St. Catharines, plant pathologist	2,520 00	.....	393 08
Brown, P. C., Windsor, inspector, Aug. 11 to Nov. 30 at $900	275 80	96 53	262 79
Buckell, E. R., Ottawa, entomologist, 1 m. at $2,400	200 00	.....	237 46
Chamberlain, G. C., St. Catharines, investigator, May 12 to Sept. 30 at $1,080	418 06	.....	112 50
Crawford, K. G., Port Stanley, inspector, June 5 to Dec. 26 at $900, extra allowance, $58.39	561 29	.....	630 94
Crossgrove, R. F., Guelph, investigator, April 26 to Oct. 25 at $1,080	537 58	.....	1,314 25
Curran, C. H., Ottawa, entomologist, 11 m. at $2,400	2,200 00	.....	194 13
Denness, A., St. Catharines, junior clerk stenographer, 2 m. to May 31 at $780	130 00		
Dunn, M. B., Ottawa, junior entomologist	2,280 00	.....	482 48
Dyce, H. G., St. Thomas, junior entomologist, April 1 to Jan. 29 at $1,500	1,241 93	91 52	42 30
Ficht, G., Port Stanley, junior entomologist, April 10 to Mar. 31 at $1,500	1,462 50	.....	337 01
Fleming, H. S., Ottawa, investigator	1,260 00	198 00	254 32
Fowler, W. A., Toronto, investigator, April 1 to June 9 at $1,140; district inspector, June 10 to Mar. 31 at $1,440	1,382 50	201 02	500 44
Freeman, C. E. E., Port Stanley, inspector, July 3 to Sept. 27 at $900, extra allowance, $28.35	241 01	77 05	211 73
Garlick, W. P., Vineland, assistant entomologist, April 1 to Dec. 31 at $1,920, Jan. 1 to Feb. 3 at $2,040	1,628 21	.....	5 80
Gibson, A. K., Toronto, investigator, April 1 to Oct. 14 at $900, Oct. 15 to Mar. 31 at $960, extra allowance, $90	1,017 74	110 25	849 40
Gordon, W. L., Guelph, investigator, June 9 to Aug. 31 at $1,080	246 00	.....	535 34
Graham, A. J., Vineland, investigator	1,080 00	.....	150 45
Graham, A. R., Ottawa, investigator, May 27 to Nov. 26 at $1,080	542 51	.....	39 20
Groh, I., Ottawa, inspector, July 1 to Sept. 23 at $900	207 50	.....	231 10
Hall, J. A., Vineland, junior entomologist, 6 m. at $1,500, 6 m. at $1,560	1,530 00	.....	155 01
Henderson, H. A., Port Stanley, inspector, May 26 to Sept. 25 at $900, extra allowance, $8.33	310 34	.....	467 96
Hudson, H. F., Strathroy, assistant entomologist	2,280 00	.....	365 08
Hutchings, C. B., Ottawa, assistant entomologist	2,280 00	.....	280 47
Ide, F. P., Ottawa, laboratory helper, July 15 to Sept. 17 at $600	105 75	.....	6 40
Jackson, A. B., St. Catharines, assistant plant pathologist, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	438 67
Jeffrey, F. H., Ottawa, laboratory helper, May 15 to Sept. 17 (less 3 d.) at $600	200 75	.....	10 00
Keenan, W. N., Ottawa, assistant entomologist	2,400 00	.....	429 88
MacClement, W. T., St. Catharines, investigator, June 2 to 30 and Aug. 26 to Sept. 6 at $1,080	122 41	35 70	108 85
McCurry, J. B., Ottawa, junior plant pathologist, 12 m. (less ½ d.) at $2,760	2,756 17		
McPharlin, J. G., St. Thomas, inspector, Sept. 29 to Dec. 20 at $900	203 38	.....	251 18
Mounce, I., Ottawa, assistant plant pathologist, July 2 to Mar. 31 at $1,920	1,434 84	.....	101 60
Odell, W. S., Ottawa, investigator, April 1 to Nov. 26 at $1,080	708 00	.....	227 85
Painter, R. H., St. Thomas, junior entomologist, 3 m. at $1,500, 9 m. at $1,560	1,545 00	.....	492 13
Partridge, G., Ottawa, senior inspector	2,040 00	.....	163 40
Partridge, S. C., Ottawa, investigator, June 7 to Sept. 30 at $1,140	361 00	.....	590 98

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. **Détail des Traitements**-Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Votes 42 & 416—Destructive Insect and Pest Act-Con.—**Loi concernant les insectes destructeurs et autres fléaux**-Suite			
Ontario-Conc.—*Ontario*-Fin			
Quinn, J. A., Port Stanley, inspector, Aug. 26 to Sept. 30 at $900..	$ 89 51	.....	$ 59 15
Reed, L. L., St. Thomas, investigator, 1 m. at $900, 11 m. at $1,080	1,065 00	.....	607 42
Richmond, A. G., Guelph, investigator, May 22 to Sept. 30 at $1,080, Oct. 1 to Nov. 4 at $1,140	496 69	.....	1,096 58
Rose, H. J., Ottawa, inspector, July 1 to Aug. 9 at $900	96 77	.....	20 77
Sheppard, R. W., St. Thomas, inspector	1,440 00	.....	128 03
Short, S. H., Port Stanley, district investigator, June 16 to Aug. 15 at $1,080, Aug. 16 to Mar. 31 at $1,440	1,080 47	.....	796 44
Smith, C. W., St. Thomas, junior entomologist, Jan. 9 to Mar. 31 at $1,500	342 74	.....	
Smith, H. C., St. Thomas, inspector, Aug. 20 to Sept. 30 at $600..	79 03	.....	131 55
Sproat, W. C., Port Stanley, inspector, June 5 to Sept. 25 at $900, extra allowance, $12.84	290 34	.....	428 81
Thompson, C. S., St. Thomas, district inspector	1,440 00	.....	778 85
Tucker, J., St. Catharines, assistant investigator	1,560 00	.....	2,001 86
Twinn, C. R., Ottawa, junior entomologist, 6 m. at $1,560, 6 m. at $1,620	1,590 00	$ 73 98	67 20
Walley, G. S., Ottawa, investigator, June 13 to Sept. 6 at $1,080..	252 00	.....	88 43
Wharton, D., Port Stanley, inspector, Aug. 18 to Sept. 13 at $900..	66 37	.....	107 00
Wiseman, M., St. Catharines, junior clerk stenographer, April 11 to Mar. 31 at $600	583 33	.....	
Wood, A. A., Strathroy, investigator, May 8 to Nov. 7 at $1,080..	540 67	157 69	78 10
Manitoba—Salaries and bonus—Traitements et boni, $8,319.25; expenses—dépenses, $1,883.45			
Adams, D. F., Winnipeg, investigator, June 7 to Sept. 12 at $1,080	288 00	.....	764 70
Bailey, D. L., Winnipeg, plant pathologist, 3 m. (less 13 d.) at $2,400, 9 m. at $2,520	2,405 49	.....	502 37
Bird, R. D., Treesbank, junior entomologist, June 12 to Sept. 24 at $1,500	429 16	.....	
Connors, I. L., Brandon, plant pathologist, 3 m. at $2,400, July 1 to Dec. 6 and Mar. 22 to 31 at $2,520	1,758 38	.....	133 81
Criddle, N., Treesbank, entomologist	2,760 00	.....	435 67
White, R. M., Treesbank, junior entomologist, April 25 to Oct. 7 at $1,500	678 22	.....	46 90
Saskatchewan—Salaries and bonus—Traitements et boni, $16,695.26; expenses—dépenses, $6,579.76			
Atkinson, N. J., Saskatoon, junior entomologist, April 26 to Aug. 14 at $1,500	452 28	.....	14 90
Clarke, L. H. G., Saskatoon, junior entomologist, Aug. 18 to Oct. 31 at $1,500	306 45	.....	12 35
de Gryse, J. J., Indian Head, assistant entomologist, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	509 91
Fraser, W. P., Saskatoon, plant pathologist	2,760 00	.....	988 81
Greaney, F. J., Saskatoon, investigator, 3 m. at $1,140, 8 m. at $1,200, assistant plant pathologist, 1 m. at $1,920	1,245 00	.....	575 68
Hurst, R. R., Saskatoon, assistant plant pathologist, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	371 05
King, K. M., Saskatoon, entomologist, 6 m. at $2,520, 6 m. at $2,640	2,580 00	.....	461 79
Lockhart, E. A., Saskatoon, clerk-stenographer	960 00	.....	
Maguire, C. E., Saskatoon, investigator, May 23 to Sept. 27 at $1,080	377 13	.....	821 38
McLeod, H. S., Saskatoon, district inspector, April 1 to Oct. 16 at $1,560	847 09	.....	852 31
Russell, R. C., Saskatoon, investigator, 6 m. at $1,080	540 00	.....	200 60
Scannell, J. W., Saskatoon, investigator, 6 m. at $1,440, 6 m. at $1,500	1,470 00	156 24	1,532 43
Scott, G. E., Saskatoon, assistant plant pathologist, 2 m. at $1,920.	320 00	.....	
Simmonds, P. M., Indian Head, plant pathologist, June 23 to 30 at $2,400, July 1 to Oct. 10 at $2,520	751 07	.....	238 55

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Votes 42 & 416—Destructive Insect and Pest Act–Conc.—Loi concernant les insectes destructeurs et autres fléaux–Fin			
Alberta—Salaries and bonus—Traitements et boni, $6,422.24; expenses—dépenses, $1,204.62			
Gray, H. E., Lethbridge, junior entomologist, June 7 to Oct. 2 at $1,500	$ 483 06	.....	$ 51 15
Hearle, E., Banff, assistant entomologist	2,280 00	.....	243 58
Owens, T. H., Lethbridge, laboratory helper, April 1 to Nov. 21 at $600	385 00	$ 202 12	
Seamans, H. L., Lethbridge, entomologist, 3 m. at $2,640, 9 m. at $2,760	2,730 00	.....	438 14
Smith, C. A. S., Edmonton, investigator, July 2 to Sept. 18 at $1,080	231 10	.....	471 75
Stafford, D. D., Lethbridge, clerk-stenographer, July 15 to Dec. 31 (part time) at $240	110 96		
British Columbia—Colombie-Britannique—Salaries and bonus—Traitements et boni, $20,976.02; expenses—dépenses, $11,829.55			
Auden, K. G., Vernon, investigator, May 15 to Sept. 18 at $1,080	373 35	.....	60 95
Breakes, V. M., Victoria, junior clerk-stenographer, Jan. 1 to 30 at $600	48 39		
Coward, G. S., Vancouver, investigator, April 17 to Oct. 16 at $1,080	538 45	.....	1,063 71
Cutler, L. N., Vernon, junior entomologist, April 1 to Sept. 11 at $1,500	670 83	.....	188 46
Davidson, A. T., Vancouver, district investigator, 6 m. at $1,440, 6 m. at $1,500	1,470 00	.....	2,624 86
Downes, W., Victoria, assistant entomologist	2,280 00	.....	752 26
Glendenning, R., Agassiz, junior entomologist, 6 m. at $1,560, 6 m. at $1,620	1,590 00	73 98	631 72
Harris, G. H., Vancouver, investigator, June 16 to Dec. 15 at $1,080	538 55	.....	1,055 55
Hopping, G. R., Vernon, investigator, June 19 to Sept. 22 at $1,080	282 00	.....	24 15
Hopping, R., Vernon, entomologist	2,760 00	.....	868 73
Jones, W., Vancouver, investigator, June 16 to Dec. 15 and Mar. 2 to 31 at $1,080	625 65	.....	989 90
McLarty, H. R., Summerland, plant pathologist, 6 m. at $2,640, 6 m. at $2,760	2,700 00	.....	1,832 83
Murray, R., Victoria, investigator, Mar. 2 to 27 at $1,080	75 49		
Oliver, J. R. Vineland, junior clerk stenographer	660 00		
Rendell, E. A., Vernon, laboratory helper, May 19 to Oct. 18 at $600	250 00		
Ross, W. A., Vineland, entomologist	2,760 00	.....	541 72
Thomas, H. H., Vernon, junior entomologist, 3 m. at $1,500, July 1 to Oct. 5 at $1,560	785 96	63 24	500 68
Tonks, V., Vernon, junior clerk-stenographer (part time), 3 m. at $300	75 00		
Venables, E. P., Vernon, junior entomologist	1,500 00	154 00	454 43
Vroom, P. N., Oliver, junior entomologist, May 1 to Oct. 6 at $1,620	701 13	.....	239 60
	176,136 98	*3,344 11*	*72,952 89*
Vote 43—Dairying—Industrie laitière			
General—En général—Salaries and bonus—Traitements et boni, $71,117.07; expenses—dépenses, $19,406.08			
Anderson, A. L., Montreal, produce grader, 9 m. at $2,400, 3 m. at $2,520	2,430 00	.....	
Arsenault, D. E., Quebec, inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	.....	2,435 70
Barnett, H., Hamilton, inspector, Dec. 16 to Mar. 31 at $1,440	421 94	50 98	382 39
Blaney, N. M., London, Ont., inspector, 3 m. at $1,440, 5 m. to Nov. 30 at $1,560	1,010 00	.....	1,117 15
Bouchard, J. G., Marieville, Que., inspector	2,100 00	.....	1,445 67
Bourbeau, G. A., Montreal, produce grader	2,520 00		
Brenton, W. L., Brookfield, N.S., inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	42 50	1,290 98
Brown, F., Montreal, produce grader	2,520 00	.....	89 85
Cameron, D. J., Peterboro, senior inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	2,442 64
Charbonneau, E., Montreal, produce grader	2,520 00		

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 43—Dairying—Con.—**Industrie laitière**—Suite			
General—Con.—*En général*—Suite			
Clarke, R. G. L., Vancouver, inspector (part time)	$ 100 00		
Cuthbertson, J., Stratford, produce grader	2,520 00		$ 1,445 89
Danis, J., Beauport, Que., inspector, 3 m. at $1,680, 1 m. at $1,800, produce grader, 8 m. at $2,400	2,170 00	$ 15 81	460 14
Delude, N., Montreal, clerk-stenographer, June 2 to Oct. 31 at $960	397 33		
Dougall, J. E., Hallville, Ont., inspector	1,800 00	40 00	1,609 88
Gagne, E., Montreal, clerk-stenographer, 11 m. at $960	880 00		
Gareau, J. E. D., Montreal, investigator, 3 m. at $1,740, 9 m. at $1,800	1,785 00	42 50	837 98
Hebert, R. O., Montreal produce grader, 9 m. at $2,400, 3 m. at $2,520	2,430 00		
Henderson, J. H., Montreal, produce grader	2,520 00		82 03
Hicks, T. J.,Montreal, produce grader, 6 m. at $2,520, 6 m. at $2,640	2,580 00		879 24
Irwin, J. L., Campbellford, Ont., produce grader	2,520 00		1,304 56
Labbe, P., Montreal, produce grader, 6 m. at $2,520, 6 m. at $2,640	2,580 00		15 80
Labbe, P., jr., Montreal, laboratory assistant, 3 m. at $900, 9 m. at $960	945 00		
Lalonde, G., Montreal, laboratory assistant, 7 m. to Nov. 30 at $900	525 00		
Light, E. W., Montreal, produce grader, 3 m. at $2,400, 9 m. at $2,520	2,490 00		64 40
MacDonald, J. A., Montreal, produce grader, 3 m. at $2,400, 9 m. at $2,520	2,490 00		
MacKay, K. G., Montreal, produce grader, Aug. 9 to Mar. 31 at $2,400	1,548 39		372 88
Maher, J. U., Montreal, produce grader, 6 m. at $2,520, 6 m. at $2,640	2,580 00		
Marier, W. R. H., Montreal, senior clerk, May 6 to Mar. 31 at $1,320	1,192 26	168 00	
Menzies, D., Montreal, produce grader, June 10 to Mar. 31 at $2,400	1,940 00		90 34
Monaghan, F., Montreal, produce grader	2,520 00		15 80
Morrow, F. T., Charlottetown, produce grader, 3 m. at $2,400, 9 m at $2,520	2,490 00		686 13
Pelland, M. L., Montreal, clerk-stenographer	960 00	315 00	
Poirier, F. A., Montreal, clerk-typist, 6 m. to Nov. 6 at $960	480 52	157 67	
Simpson, F., Montreal, clerk-stenographer, 11 m. at $1,140	1,045 00		
Street, A., Brandon, inspector	1,800 00		2,230 29
Thimens, G., Montreal, produce grader, 3 m. at $2,400, 9 m. at $2,520	2,490 00		106 34
Turgeon, R., Montreal, clerk-stenographer, June 9 to Mar. 31 at $960	778 67	255 50	
Ward, H. M., Montreal, produce grader, 9 m. at $2,400, 3 m. at $2,520	2,430 00		
Cow Testing—Experimentations des vaches laitières—Expenses—dépenses, $96.92			
Cooke, Chas. J., Kensington, promoter, arrears for March, 1924			18 40
Gaudet, A. J., St. Joseph, N.B., promoter, arrears for March, 1924			78 52
Extension of markets—Développement des ventes—Salaries and bonus—Traitements et boni, $25,566.81; expenses—dépenses, $2,409.35			
Bent, J. Liverpool, Eng., cargo inspector, $1,500, living allowance, $547.50	2,047 50		224 55
Boulais, A., Montreal, cargo inspector, 8 m. to Dec. 31 at $1,500, living allowance, $367.50	1,367 50		
Gabler, P. J., Liverpool, Eng., cargo inspector, $1,500, living allowance, $547.50	2,047 50		122 68
Griffith, A. E., London, Eng., cargo inspector, $1,500, living allowance, $547.50	2,047 50		436 94
Harmer, E. J., Montreal, cargo inspector, 9 m. to Jan. 31 at $1,500, living allowance, $414	1,539 00		83 97
Hibbard, W. P., Montreal, cargo inspector, $1,500, living allowance, $547.50	2,047 50		205 20
Johnson, W. E., Halifax, cargo inspector, $1,500, living allowance, $547.50	2,047 50		14 10
Kidd, R. N., Toronto, inspector, 6 m. at $1,680, 6 m. at $1,800	1,740 00	45 00	323 44
Laporte, L., Montreal, clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00	
Manson, J. M., Glasgow, Scotland, cargo inspector, $1,500, living allowance, $547.50	2,047 50		284 71

Details of Salaries–Con. / Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 43—Dairying–Conc.—Industrie laitière–Fin			
Extension of markets–Conc.—Développement des ventes–Fin			
McDonald, M. J., Montreal, cargo inspector, 9 m. to Jan. 31 at $1,500 living allowance, $414	$ 1,539 00	.....	$ 167 71
O'Connell, B. J., Montreal, cargo inspector, 9 m. to Jan. 31 at $1,500, living allowance, $414	1,539 00	.....	66 99
Ouimet, B., Montreal, clerk-stenographer, 3 m. at $960, July 1 to Oct. 24 at $1,020	560 81		
Shallis, H. E., Bristol, Eng., cargo inspector, $1,500, living allowance, $547.50	2,047 50	.....	297 87
Spencer, R. P., Montreal, cargo inspector, 9 m. to Jan. 31 at $1,500, living allowance, $414	1,539 00	.....	181 19
Finch Creamery—Beurrerie de Finch—Salaries and bonus—Traitements et boni, $1,588.84—expenses—dépenses, $3,725.19			
Baxter, R. M., manager, 9 m. to Dec. 31 at $1,680	1,260 00	$ 37 44	3,652 19
Carr, J. W., secretary and salesman	291 40	.....	73 00
	96,787 32	*1,485 40*	*25,637 54*
Note 45—Fruit—Inspection des fruits			
Nova Scotia—Nouvelle-Ecosse—Salaries and bonus—Traitements et boni, $14,816.94—expenses—dépenses, $8,867.53			
Alcorn, A. S., Berwick, inspector	1,740 00	50 00	1,178 95
Dodge, M. M. Middleton, junior clerk (part time) Oct. 1 to Mar. 7 at $480	209 03		
Edge, M., Midd'eton, jr. clk.-sten. (part time), Sept. 8 to 30 at $480	30 66		
Fellows, H. S., Sheffield Mills, inspector, Sept. 3 to Mar. 21 at $1,500	826 35	84 81	456 62
Hutchinson, G. E., Morristown, inspector, Sept. 3 to Mar. 17 at $1,500	810 22	83 15	663 33
LeCain, G. A., Halifax, inspector	1,620 00	54 00	1,142 77
Marshall, S. B., Clarence Centre, inspector, Sept. 3 to Mar. 31 at $1,500	866 67	88 95	790 63
Neily, R. B., Middleton, inspector, Sept. 3 to Mar. 17 at $1,500	810 22	.....	471 42
Parker, M. S., Middleton, inspector, Sept. 16 to Feb. 28 at $1,500	687 50	70 56	320 35
Sangster, W. J., Falmouth, inspector	1,620 00	54 00	1,006 29
Spurr, W. C., Melvern Square, inspector, Oct. 11 to Mar. 21 at $1,500	669 36	68 70	316 18
Vroom, G. H., Middleton, district inspector	2,400 00	.....	1,224 29
Whalen, G. W., New Germany, inspector, Nov. 17 to Jan. 15 at $1,500	243 81	.....	134 65
Wilson, D. M., Windsor, inspector, Sept. 3 to Feb. 28 at $1,500	741 67	76 12	565 05
Woodworth, H. G., Berwick, inspector, Sept. 3 to Mar. 21 at $1,500	826 35	84 81	597 00
Prince Edward Island—Ile du Prince-Edouard—Salaries and bonus—Traitements et boni, $833.60—expenses—dépenses, $246.10			
Douglas, J. L., Charlottetown, inspector, April 1 to May 14 and Oct. 17 to Mar. 31 (less 8 d) at $1,500	833 60	.....	246 10
New Brunswick—Nouveau-Brunswick—Salaries and bonus—Traitements et boni, $4,582.39—expenses—dépenses, $3,804.13			
Fox, W. P., Fredericton, inspector, 2 m. at $1,500, July 7 to Mar. 31 at $1,620	1,438 87	65 29	1,594 71
Potts, W. S., St. John, inspector	1,860 00	.....	686 46
Smith, C. D., Caldwell Brook, inspector, April 1 to May 26 and 7 m. at $1,500	1,104 83	113 40	1,522 96
Quebec—Québec—Salaries and bonus—Traitements et boni, $10,930.11 —expenses—dépenses, $3,382.25			
Audet, G., Montreal, clerk-sten., Aug. 4 to Mar. 31 at $960	632 26		
Beaulieu, A., Montreal, clerk-sten., June 11 to July 12 at $960	84 30		
Curley, F. T., Montreal, inspector	1,980 00	.....	246 80

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 45—Fruit—Con.—**Inspection des fruits**—Suite			
Quebec—Conc.—*Québec*—Fin			
DeMers, L., Montreal, clerk-stenographer, April 1 to 18 at $960	$ 48 00		
Desrosier, G. H., Luceville, inspector, April 1 to May 24 and Sept. 8 to Mar. 31 at $1,500	1,067 61	$ 109 57	$ 712 27
Hulbert, H., Quebec, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	79 00	165 19
Lalonde, O., Montreal, inspector, May 26 to Mar. 31 at $1,500	1,274 19	130 78	400 33
Robinson, R. E., Montreal, dist. inspector, 9 m. at $2,280, 3 m. at $2,400	2,310 00	.....	1,476 07
Skinner, C. T., Montreal, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	34 40	381 59
Ontario—Salaries and bonus—Traitements et boni, $27,816.98—expenses—dépenses, $16,368.67			
Armour, W. M., Oshawa, inspector, Sept. 8 to Feb. 28 at $1,500	720 84	73 98	524 16
Bogue, T. E., Strathroy, inspector, Sept. 15 to Nov. 30 at $1,500	316 67	32 50	181 15
Carey, P. J., Toronto, packing and orchard specialist	2,400 00	.....	1,206 93
Carnahan, G. B., Meaford, inspector, July 15 to Dec. 31 at $1,500, 3 m. at $1,620	1,098 54	84 68	630 34
Carpenter, J. F., Fruitlands, inspector, June 24 to Sept. 30 at $1,500, 6 m. at $1,620	1,214 16	68 46	943 91
Cleverley, F. S., Toronto, asst. in transportation, Sept. 2 to Nov. 30 at $1,920	474 70	.....	24 93
Cole, D. B., Picton, inspector, Sept. 8 to Nov. 30 (less 7 d.) at $1,500	317 61	32 59	330 99
Craig, C. M., Toronto, inspector, Sept. 22 to Mar. 31 at $1,500	787 50	80 82	46 90
Dunham, H., Chatham, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	79 00	1,082 31
Gavel, F. L., Hamilton, district inspector, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	3,064 40
Goudie, E. R., Hamilton, inspector, Jan. 5 to Mar. 31 at $1,500	358 87	.....	86 95
Jarvis, J. E., Burlington, inspector, July 17 to Mar. 31 at $1,500	1,060 48	108 84	702 84
Leonard, E., Cobourg, inspector, Sept. 8 to Mar. 31 at $1,500	845 84	88 95	797 82
Maycock, H. E., Simcoe, inspector, Sept. 8 to Dec. 13 at $1,500	398 26	40 87	474 93
McPhail, C., Holmesville, inspector, Sept. 8 to Mar. 7 at $1,500	749 06	.....	604 17
McQuoid, H. W., Belleville, inspector, 9 m. at $1,860, 3 m. at $1,980	1,890 00	.....	1,682 85
Moore, E. M., Toronto, inspector, April 1 to 8 at $1,500	33 33	3 42	27 70
Scott, H., Thedford, inspector, Oct. 20 to Mar. 31 at $1,500	673 39	69 11	513 72
Seed, S. P., Toronto, inspector, 6 m. at $1,500, 6 m. at $1,620	1,560 00	104 00	260 55
Sheppard, H. C., Queenstown, inspector, July 1 to Dec. 31 at $1,500, Jan. 1 to 17 at $1,620	824 03	84 01	542 76
Snow, C. H., Ottawa, inspector	1,980 00	.....	516 43
Solomon, G. D., Brighton, inspector, Sept. 8 to Mar. 31 at $1,500	845 84	86 81	99 41
Spinney, L. V., Kingston, inspector, Sept. 3 to Feb. 25 at $1,500	728 27	.....	414 53
Stevenson, C. T., Wellington, inspector, Oct. 17 to Nov. 15 at $1,500	122 98	.....	100 23
Taylor, G. S., Wellington, inspector, Nov. 10 to Dec. 15 at $1,500	147 98	.....	53 41
Thompson, H. L., Ottawa, inspector, 1 d. in Jan. 1924, April 1 to May 20, June 20 to Dec. 31 at $1,500, 3 m. at $1,620	1,410 50	116 29	6 00
Totten, H. D., Forest, inspector, Oct. 23 to Nov. 21 at $1,500	123 80	.....	139 99
Waddle, R. R., St. Thomas, inspector	1,980 00	.....	1,308 36
Manitoba—Salaries and bonus—Traitements et boni, $7,275.66—expenses—dépenses, $2,976.11			
Brooks, C., Winnipeg, inspector	1,979 97	.....	712 82
Gow, F. G., Winnipeg, inspector	1,740 00	50 00	55 50
Lavergne, B., Winnipeg, clerk-stenographer, Sept. 15 to Mar. 14 at $960	478 79		
Smith, H. S., Winnipeg, inspector, Aug. 15 to Dec. 31 at $1,500	568 55	58 35	672 80
Steele, F. H., Winnipeg, district inspector	2,400 00	.....	1,534 99
Saskatchewan—Salaries and bonus—Traitements et boni, $2,928.26—expenses—dépenses, $1,920.33			
Gornall, W. B., Regina, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	79 00	753 78
Metcalfe, F., Saskatoon, inspector, June 28 to Dec. 31 at $1,500, 3 m. at $1,620	1,167 50	91 76	1,166 55

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 45—Fruit–Conc.—Inspection des fruits–Fin			
Alberta—Salaries and bonus—Traitements et boni, $3,809.57—expenses—dépenses, $1,194.62			
Andrews, R. P., Edmonton, inspector, April 1 to 30 and Feb. 28 to Mar. 31 at $1,500	$ 254 46	$ 26 11	$ 314 78
Goodale, W. E., Edmonton, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	79 00	406 23
McNeill, M. P., Calgary, inspector	1,860 00	.....	473 61
British Columbia—Colombie-Britannique—Salaries and bonus—Traitements et boni, $26,831.19—expenses—dépenses, $11,515.62			
Agur, E. R., Summerland, inspector, Aug. 19 to Nov. 1 at $1,500	306 59	31 46	14 35
Bain, T. H., Vancouver, inspector	1,740 00	50 00	623 28
Berryman, E., Vernon, inspector, Aug. 20 to Nov. 26 at $1,500	406 72	41 73	
Bunt, W. C., Vancouver, inspector, June 9 to Sept. 30 at $1,500, 5 m. to Feb. 28 at $1,620	1,141 67	70 39	142 85
Carrick, D., Vancouver, junior clerk-sten., 6 m. at $660, 6 m. at $720	690 00		
Castner, J. B., Vernon, inspector, Aug. 22 to Jan. 3 at $1,500	552 41	56 69	214 18
Charman, W., Kelowna, inspector, Aug. 19 to Dec. 17 at $1,500	495 97	50 90	14 44
Clarke, R. G. L., Vancouver, district inspector	2,400 00	.....	2,192 36
Coleman, J., Vernon, clerk-stenographer, Aug. 1 to Jan. 30 at $960	477 42	156 65	
Dean, F., Kelowna, inspector, Aug. 21 to Nov. 30 at $1,500	419 35	43 04	40 40
Fleet, W. T., Penticton, inspector, Aug. 20 to Nov. 25 (noon) at $1,500	400 48	.....	190 96
Fletcher, A. M., Nelson, inspector	1,740 00	50 00	1,121 43
Fraser, W. S., Salmon Arm, inspector, Aug. 20 to Oct. 25 at $1,500	274 22	34 45	78 26
Gray, A. W., Kelowna, inspector, Aug. 21 to Nov. 25 at $1,500	398 51	40 90	9 36
Hayward, W., Vernon, inspector, Aug. 16 to Feb. 27 (noon) at $1,500	807 82	82 85	96 34
Henderson, A. E., Summerland, inspector, Aug. 21 to Jan. 9 and 3 d. in Feb. at $1,500	594 03	60 96	260 25
Henderson, J. D., Salmon Arm, inspector, April 1 to June 30 (less 15 d.) at $1,500, 9 m. at $1,620	1,528 44	72 66	684 03
Jones, T. H., Vernon, asst. in transportation, June 11 to Dec. 31 at $1,800, 1 m. to Jan. 31 at $1,920	1,160 00	.....	661 15
Kent, L. A. C., Vernon, inspector, Aug. 20 to Nov. 25 (noon) and Jan. 1 to 2 at $1,500	408 54	42 13	6 80
Lawler, J., Summerland, inspector, 87 d. (broken periods) at $1,500	334 16	.....	622 16
Loveday, F. E., Penticton, inspector, Aug. 20 to Dec. 10 and Jan. 1 to 4 at $1,500	479 84	49 23	90 59
Murray, R., Victoria, inspector, 5 d. (Mar. and April), June 9 to Sept. 30 at $1,500, 5 m. to Feb. 28 at $1,620	1,162 10	70 39	461 46
Newton, J., Vernon, inspector, Mar. 1 to 19 and July 1 to Dec. 31 at $1,500, Jan. 1 to 12 at $1,620	878 87	78 74	105 80
Phillips, S. S., Chilliwack, inspector, June 9 to Nov. 30 at $1,500	716 67	.....	608 18
Read, W., Kelowna, inspector, Aug. 19 to Mar. 10 (noon) at $1,500	840 74	86 29	58 91
Ritchie, J. H., Penticton, inspector, Aug. 1 to Mar. 6 at $1,500	899 20	91 44	285 70
Stickland, H., Haney, inspector, June 9 to Jan. 10 at $1,500	885 22	27 11	165 65
Symes, T., Mission, inspector, June 9 to Sept. 30 at $1,500	466 67	47 89	215 20
Theed, R. F., Vernon, inspector, June 16 to Sept. 30 at $1,500, Oct. 1 to Mar. 2 (noon) at $1,620	1,119 03	67 62	461 21
Whyte, B. M., Vernon, inspector, 9 m. at $1,620, 3 m. at $1,740	1,650 00	53 00	2,090 32
	95,582 09	*4,242 61*	*50,275 36*
Vote 46—Health of Animals—Santé des animaux			
Nova Scotia—Nouvelle-Ecosse—Salaries and bonus—Traitements et boni, $6,832.83; expenses—dépenses, $3,003.01			
Coleman, G. A., North Sydney, veterinary inspector (part time), 134 d. at $10	1,340 00	.....	230 40
Killam, B. B., Yarmouth, veterinary inspector (part time), 41⅔ d. at $10	416 00	.....	88 42
Nicholson, A. J., Halifax, caretaker, 10 m. to Jan. 31 at $180	150 00		
Nicholson, J. W., Halifax, caretaker, March 16–31 at $180	7 74		
Steen, Jas., Halifax, veterinary inspector	2,400 00	.....	606 13
Thurston, E. C., Sydney, veterinary inspector (part time), 13⅓ d. at $10	132 00	.....	54 80
Townsend, Geo., New Glasgow, veterinary inspector, 12 m. (less 2 d.), at $2,400	2 387 09	.....	2,023 26

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. **Détail des Traitements**-Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 46—Health of Animals-Con.—**Santé des animaux**-Suite			
New Brunswick—Nouveau-Brunswick—Salaries and bonus—Traitements et boni, $9,170.64; expenses—dépenses, $3,390.22			
Bishop, H. H., McAdam Jct., veterinary inspector, 3 m. at $2,280, 9 m. at $2,400	$ 2,370 00		$ 928 80
Howlett, R., St. John, stock car inspector	1,260 00	$ 30 64	230 00
Lundie, A. C., Moncton, veterinary inspector	2,400 00		1,442 87
Ratte, J. A., Edmundston, veterinary inspector (part time), 71 d. at $10	710 00		209 55
Shonyo, J. H., St. John, veterinary inspector	2,400 00		579 00
Prince Edward Island—Ile du Prince-Edouard—Salaries and bonus—Traitements et boni, $11,340.40; expenses—dépenses, $2,403.92			
Allan, J. A., Charlottetown, animal pathologist	2,700 00		762 67
Arsenault, I. M., Charlottetown, jr. clerk stenographer, 9 m. at $720, 3 m. at $780	735 00		
Bousefield, C. J., Charlottetown, veterinary inspector, 12 m., $2,400, extra allowance, $60	2,460 00		62 05
Leckie, A. A., Charlottetown, veterinary inspector (part time), 28½ d. at $10	285 00		
Notting, E. S., Charlottetown, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00		780 90
Pethick, W. H., Charlottetown, district superintendent of meat inspection	2,880 00		798 30
Tinney, W. R., Charlottetown, jr. clerk stenographer, 16 d. at $1.90	30 40		
Quebec—Québec—Salaries and bonus—Traitements et boni, $185,191.67; expenses—dépenses, $41,707.12			
Abraham, A., Hull, caretaker	1,080 00	315 00	
Agrignon, A., Montreal, lay inspector	1,500 00	154 00	
Armstrong, J. H. O., Montreal, veterinary inspector, 9 m. (less 1 d.), at $2,280, 3 m. at $2,400	2,303 87		
Aubrey, H., Montreal, veterinary inspector, 6 m. at $1,500, 6 m. at $1,800	1,650 00	97 00	1,159 10
Baker, G., Lennoxville, animal caretaker (part time)	100 00		
Baker, M. C., Montreal, veterinary inspector (part time)	1,200 00		290 63
Ball, E. P., Rock Island, veterinary inspector (part time), 15 d. at $10	150 00		75 00
Bancroft, C. D., Montreal, veterinary inspector	2,400 00		313 28
Barrington, E. M. Huntingdon, veterinary inspector (part time) 88 7/10 d. at $10	887 38		273 07
Beaudoin, H., Montreal, lay inspector	1,500 00	154 00	52 75
Beaudry, J. E., Sherbrooke, veterinary inspector	2,400 00		1,001 79
Bedard, W. A., Hull, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	15 60
Benoit, R., Montreal, lay inspector	1,500 00	154 00	
Berrigan, F. J., Montreal, lay inspector	1,260 00	198 00	
Boast, C. R., Richmond, veterinary inspector, 9 m. at $2,280, 3 m. at $2,400	2,310 00		1,392 96
Bright, W., Montreal, veterinary inspector, 12 m., $2,400, extra allowance, $120	2,520 00		
Brossard, G. A., Montreal, veterinary inspector	2,400 00		112 51
Brunet, O., Sherbrooke, veterinary inspector	2,400 00		1,609 23
Campeau, J. F., Lachute, veterinary inspector	2,400 00		1,469 93
Carlin, E. M., Montreal, lay inspector	1,440 00	174 00	
Chagnon, M., St. Hyacinthe, veterinary inspector	2,400 00		1,415 18
Champion, A. J., Montreal, lay inspector	1,500 00	154 00	1,105 54
Cole, W. F., Remi, lay inspector	1,440 00	174 00	20 51
Couture, J. N. L., St. John's, veterinary inspector	2,400 00		472 76
Cowan, A., Montreal, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00		189 51
Cripps, G. J., Montreal, lay inspector	1,260 00	198 00	
Cromwell, A. J., Coaticook, veterinary inspector (part time), 31 7/10 d. at $10	317 00		135 83
Cunningham, J. K., Hull, veterinary inspector, 6 m. at $1,920, Oct. 1 to Dec. 11 at $2,040	1,360 32		
Daigneault, F. A., Montreal, veterinary inspector	2,280 00		63 10
Demers, L. J., Montreal, district veterinary inspector, 6 m. at $2,640, 6 m. at $2,760	2,700 00		892 80

Details of Salaries–Con. Détail des Traitements–Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 46—Health of Animals–Con.—Santé des animaux–Suite			
Quebec–Con.—Québec–Suite			
Deschamps, R., Montreal, lay inspector	$ 1,440 00	$ 174 00	
DesMarais, J. A., Montreal, stock car inspector, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	$ 1,083 97
Douglas, A. R., Huntingdon, veterinary inspector	2,400 00	.....	489 52
Duclos, E., Montreal, junior clerk stenographer, July 2 to March 31 (less 1 d.), at $600	446 78		
Dufresne, E., Montreal, veterinary inspector, 12 m. $2,400, extra allowance, $120	2,520 00		
Duhamel, J. E. A., Montreal, veterinary inspector, 12 m. (less 1 d.) at $2,400, extra allowance, $120	2,513 55		
Fauteaux, A., Montreal, lay inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	
Ferrier, J. E., Montreal, lay inspector	1,260 00		
Fortier, L., Montreal, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Frechette, J. L., Sherbrooke, veterinary inspector	2,400 00	.....	662 80
Gauvin, C. J., Quebec, superintendent quarantine station, 12 m. $2,160, extra allowance $360	2,520 00	.....	1,105 28
Gauvin, E. C., Montreal, veterinary inspector, 12 m. $2,400, extra allowance $10	2,410 00		
Grandmaison, E., Montreal, veterinary inspector, 12 m. (less 1 d.) at $2,400, extra allowance $120	2,513 55		
Gruer, D., Ormstown, veterinary inspector, Feb. 3 (noon) to Mar. 31 at $1,800	287 38	.....	152 77
Hall, W. J., Montreal, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	65 85
Hawes, J. E., Montreal, sr. clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Hébert, H. G., Montreal, veterinary inspector, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	571 04
Higginson, G. W., Rockland veterinary inspector (part time), 109 d. at $10	1,090 00	.....	1,000 21
Hogan, J. D., Hull, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	251 00
Hurst, A. G., Montreal, lay inspector, 9 m. at $1,260, 3 m. at $1,320	1,275 00	195 00	
Irvine, D. A., Montreal, district supervisor of meat inspection, April 1 to Oct. 19 at $2,880	1,587 10	.....	2,121 29
Jones, G., Montreal, lay inspector	1,500 00	154 00	
Julien, R., Montreal, veterinary inspector, 6 m. at $1,500, 6 m. at $1,800	1,650 00	97 00	694 89
Kelly, J. J., Quebec, stock car inspector	1,320 00	186 00	263 50
Labelle, G. T., Montreal, veterinary inspector	2,400 00	.....	230 05
Labelle, J. A., Montreal, veterinary inspector	2,040 00	.....	100 84
Laberge, L., Montreal, veterinary inspector	2,040 00	.....	48 00
Lallemand, E., Montreal, lay inspector	1,500 00	154 00	
Langevin, J. O., Huntingdon, veterinary inspector	2,400 00	.....	1,450 42
LaRoque, N. D., Montreal, veterinary inspector, 9 m. at $2,040, 3 m. (less 1 d.), at $2,160	2,064 52	.....	387 52
Lefebvre, J. E., Montreal, veterinary inspector	2,400 00	.....	248 44
Lemieux, E. G., Levis, veterinary inspector	2,400 00	.....	1,435 13
Long, Wm., Montreal, sr. stock car inspector	1,620 00	.....	816 34
Lord, Herbert, Montreal, stock car inspector	1,170 00	286 50	294 64
Macey, H., Montreal, lay inspector	1,500 00	154 00	120 40
Madigan, M. A., Montreal, junior clerk stenographer, 3 m. to May 31 (less 1 d.) at $600	148 39		
Marcile, L. P., Montreal, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	213 00	
Martin, W., Montreal, stock car inspector, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75	84 45
McDonald, D., Montreal, lay inspector	1,500 00	154 00	
McDonald, H. G., Montreal, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	118 81
McEachran, D., Ormstown, honorary veterinary adviser, April 1 to Oct. 31 at $1,000	583 31		
McLean, D. S., Montreal, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
McLeish, J. A., Montreal, district supervisor of meat inspection	2,880 00	.....	1,310 78
McLellan, D. J., Montreal, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	383 72
Melanson, J. T., Montreal, veterinary inspector, 6 m. at $2,280, 6 m. at $2,400	2,340 00	.....	1,699 17
Miziner, W. H., Montreal, lay inspector	1,500 00	154 00	164 81
Moore, A. E., Montreal, travelling veterinary inspector	3,120 00	.....	1,799 81
Morse, J. E., Montreal, veterinary inspector	2,400 00	.....	210 38
Newton, J. T., Montreal, lay inspector	1,500 00	154 00	.....

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite.	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 46—Health of Animals–Con.—**Santé des animaux**–Suite			
Quebec–Conc.—*Québec*–Fin			
Paquette, T. O., Montreal, lay inspector	$ 1,500 00	$ 154 00	$ 241 05
Piche, N., Montreal, clerk, Nov. 4 to March 31 at $960	392 00		
Pilkey, M., Knowlton, veterinary inspector, 9 m. at $2,280, 3 m. at $2,400	2,310 00	.....	1,238 53
Pilon, H., Montreal, lay inspector	1,500 00	154 00	.....
Poirier, J. C., Montreal, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	124 29
Pridham, J., Montreal, lay inspector	1,500 00	154 00	
Racicot, R., Montreal, veterinary inspector	1,800 00	.....	110 70
Reid, N. W., Outremont, veterinary inspector	2,400 00	.....	1,298 20
Rice, A. E., Montreal, stock car inspector	1,380 00	186 00	197 85
Riendeau, S., Montreal, stock car inspector	1,380 00	186 00	1,253 90
Rivington, R. H., Montreal, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	44 65
Rodgers, M., Montreal, stock car inspector	1,380 00	186 00	152 00
St. Hilaire, C., Montreal, jr. clerk stenographer, April 1 (less 3 d.) to Oct. 11 at $660, Nov. 11 to Mar. 31 (less 1½ d.) at $900	690 15		
Sauve, J. A., Montreal, veterinary inspector, 5 m. to Aug. 31 (less 11½ d.) at $2,040	786 94	.....	121 20
Simard, P. E., Montreal, veterinary inspector	2,400 00	.....	1,845 82
Stafford, G. A., Montreal, lay inspector	1,440 00	174 00	
Tanner, A. C., Hull, veterinary inspector, 12 m. $2,400; extra allowance, $90	2,490 00	.....	465 18
Theoret, J. A., Berthierville, veterinary inspector	2,400 00	.....	2,300 85
Valois, Elia, Montreal, stenographer, Oct. 20-25 at $600	9 68		
Veilleux, J. M., Beauce, veterinary inspector, (part time) 37 d. at $10	370 00	.....	151 11
Wagner, J., Montreal, jr. clerk stenographer, 6 m. at $660, 6 m. at $720	690 00		
Walsh, G. W., Montreal, lay inspector	1,500 00	154 00	
Walsh, H. J., Levis, foreman animal quarantine station	1,500 00	.....	28 60
Watson, W., Howick, veterinary inspector, 1 m. to Mar. 31 at $1,800	150 00	.....	81 45
Willdig, W., Montreal, lay inspector	1,260 00	198 00	191 60
Wood, W. R., Montreal, veterinary inspector, 12 m., $2,400; extra allowance, $50	2,450 00	.....	180 10
Young, J. R., Montreal, lay inspector	1,500 00	154 00	
Younghusband, A. W., Hull, veterinary inspector	2,400 00	.....	253 13
Ontario—Salaries and bonus—Traitements et boni, $312,577.30—expenses—dépenses, $75,785.91			
Armstrong, T. R., Toronto, veterinary inspector	2,400 00	.....	279 15
Axford, F., Brantford, lay inspector	1,440 00	174 00	275 88
Baskette, W. D., Toronto, veterinary inspector, 12 m. (less 2 d.) at $2,040	2,028 85	.....	75 42
Beaver, N. G., Ottawa, veterinary inspector, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	1,448 02
Bentham, J., Toronto, lay inspector	1,440 00	174 00	174 15
Beveridge, D. J., Chatham, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	1,174 32
Blainey, W. J., Toronto, lay inspector	1,500 00	154 00	
Bone, D. R., Toronto, veterinary inspector, 12 m. (less 2 d.) at $2,400; extra allowance, $120	2,506 67		
Bovaird, J., London, veterinary inspector	2,400 00	.....	1,606 99
Brewer, W. S., Ingersoll, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Bright, S. G., Toronto veterinary inspector	2,400 00	.....	955 60
Brind, C., Toronto, veterinary inspector, 12 m., $2,400; extra allowance, $120	2,520 00		
Brown, A., Sarnia, veterinary inspector	2,400 00	.....	217 92
Brown, D., Toronto, lay inspector, 7 m. at $1,500	875 00	89 81	
Brownridge, G. C., Toronto, veterinary inspector	2,400 00	.....	578 70
Bruce, J. A., Toronto, lay inspector, 3 m. at $1,440	360 00	43 50	
Callaway, F. W., Toronto, lay inspector	1,440 00	174 00	1,260 70
Carey, M. L., Brantford, veterinary inspector	2,400 00	.....	1,489 47
Carley, A. A. H., Toronto, veterinary inspector	2,400 00	.....	1,367 43
Chalk, F., Toronto, veterinary inspector, 12 m. (less 2 d.) at $2,040	2,027 86	.....	610 48

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 46—Health of Animals-Con.—**Santé des animaux**-Suite			
Ontario-Con.—Suite			
Cheeseman, F. W., Toronto, stock car inspector, Dec. 6 to Mar. 31 at $1,080	$ 345 48	$ 100 76	$ 7 00
Clarkson, W., Toronto, veterinary inspector	2,040 00	.....	524 63
Cockerton, C. C., Toronto, veterinary inspector	2,400 00	.....	425 88
Coleman, T. G. S, Sarnia, stock car inspector, Dec. 8 to Mar. 31 at $1,080	339 68	.....	7 00
Coleman, N. J., Hamilton, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	1,441 27
Costigan, J., Windsor, stock car inspector	1,260 00	198 00	96 35
Cowie, R. G., Toronto, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00		
Cox, E., Simcoe, lay inspector	1,500 00	154 00	420 22
Davidson, J. G., Smiths Falls, veterinary inspector	2,400 00	.....	1,086 85
Dedman, G. A., Peterboro, lay inspector, 6 m. (less ½ d.) at $1,380, 6 m. at $1,440	1,408 15		
Dent, F., Stratford, stock car inspector	1,080 00	315 00	24 60
Derome, C. E., Cornwall, veterinary inspector	2,400 00	.....	1,268 74
Dicks, W. C., Toronto, lay inspector, 3 m. at $1,200, 9 m. (less 32½ d.) at $1,260	1,132 49	195 87	
Douglas, K. L., Ottawa, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	2,351 98
Drennan, W. J., Simcoe, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	1,409 14
Dufton, C. H., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Eden, S. E., Toronto, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00		
Edwards, D., Toronto, lay inspector	1,440 00	174 00	
Ellah, J. N., Toronto, veterinary inspector, Dec. 4 to Mar. 31 at $1,800	585 48	13 00	119 89
Ennis, W. T., Toronto, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	.....	13 50
Evans, T. S., Toronto, lay inspector, 6 m. (less 23 d.) at $1,380, 6 m. at $1,440	1,322 57	171 21	102 80
Fisher, A., Sarnia, caretaker, 245 d. at $3	735 00		
Fisher, F., Ottawa, veterinary inspector	2,400 00	.....	2,776 24
Fisher, J. W., Toronto, veterinary inspector	2,400 00	.....	552 70
Folger, F., Toronto, stock car inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	65 67
Forbes, H. L., Toronto, veterinary inspector, April 1 to Sept. 15 (less 1 d.) at $1,920, Nov. 16 to Mar. 31 at $2,040	1,639 67	.....	209 96
Foster, C. E., Toronto, lay inspector	1,200 00	258 00	
Fraser, D. B., Port Arthur, veterinary inspector (part time), 30 $\frac{9}{10}$ d. at $10	309 00	.....	141 93
Gallivan, M. V., Ottawa, veterinary inspector	2,400 00	.....	43 80
George, J. H., Toronto, veterinary inspector, 12 m., $2,400; extra allowance, $120	2,520 00		
Gleason, J. L., Toronto, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	1,489 51
Glover, M. G., Toronto, stenographer, 1 m. at $600	50 00		
Goode, H. L., Toronto, junior clerk-stenographer, July 17 to Mar. 31 at $600	424 19		
Gowan, C. J., Toronto, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	213 00	
Graham, W. F., Toronto, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	157 81	
Gray, F. W., Simcoe, canning inspector	1,500 00	154 00	1,689 29
Hails, L. E., Toronto, jr. clerk stenographer	660 00		
Handyside, J., Windsor, stock car inspector	1,200 00	258 00	35 75
Hanmore, G. S., Winnipeg, veterinary inspector	2,400 00	.....	155 27
Hawkins, A. E., Toronto, lay inspector	1,500 00	154 00	
Henderson, W. A., Stratford, veterinary inspector, 12 m., $2,400; extra allowance, $60	2,460 00	.....	105 10
Higgins, G. W., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Hill, S. A., Toronto, veterinary inspector, 3 m. at $2,040, 9 m. at $2,160	2,130 00	.....	334 02
Hogan, J., Toronto, stock car inspector, 12 m. (less 2 d.) at $1,260	1,253 00	.....	333 50
Hodgins, J. A., Toronto, lay inspector	1,500 00	154 00	
Howard, W., Toronto, lay inspector, 1 m. at $1,320	110 00	15 50	
Howden, W. L., Toronto, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	148 99

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. / Détail des Traitements—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 46—Health of Animals—Con.—**Santé des animaux**—Suite			
Ontario—Con.—Suite			
Howell, H. N., Toronto, veterinary inspector	$ 2,040 00		
Hubbs, A. H., Picton, canning inspector	1,500 00	$ 154 00	$ 1,370 85
Hunt, A. G., Toronto, lay inspector	1,440 00	174 00	
Jull, G. N., London, veterinary inspector, 9 m. at $2,280, 3 m. at $2,400	2,310 00	.....	1,083 84
Kelly, P. J., Toronto, lay inspector	1,500 00	154 00	
Kerr, E. G., Toronto, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	.....	2,058 30
Kerr, T. K., Toronto, lay inspector	1,500 00	154 00	
Kingston, P., Toronto, lay inspector	1,500 00	154 00	
Laberge, E., Toronto, veterinary inspector	2,280 00	.....	425 64
Ladd, W. F., Hamilton, lay inspector	1,440 00	174 00	1,351 20
Lancey, A., London, stock car inspector	1,260 00	198 00	726 78
Lawson, W., Toronto, veterinary inspector, 12 m., $2,400; extra allowance, $25	2,425 00	.....	19 25
Lee, J. W., Toronto, lay inspector	1,440 00	174 00	
Lennox, L. J., Toronto, lay inspector	1,440 00	174 00	
MacFarlane, V. E., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00		
Mandley, E. G., Toronto, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	483 93
Marriott, W. H., Ottawa, veterinary inspector	2,400 00	.....	1,678 77
Marshall, T. H., Toronto, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	213 00	
Mason, R. M., Toronto, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00		
Mathews, F. D., Toronto, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00		
Mattin, B., Toronto, lay inspector, 9 m. at $1,260, 3 m. at $1,320	1,275 00	195 00	
McAndrews, P., Stratford, lay inspector	1,260 00	198 00	
McCabe, W., Toronto, lay inspector	1,500 00	154 00	
McCreery, T. D., Windsor, stock car inspector	1,380 00	186 00	34 30
McCullough, H., Peterboro, veterinary inspector	2,400 00	.....	200 00
McDonald, A., Toronto, sr. stock car inspector, 6 m. at $1,500, 6 m. at $1,560	1,530 00	124 00	1,637 94
McDonald, J. D., Sarnia, animal caretaker, Dec. 13–Mar. 31 at $840	252 90		
McFarlane, T. W. R., Toronto, veterinary inspector, 12 m. (less 1 d.) at $2,400	2,393 55	.....	182 87
McGinn, A., Toronto, lay inspector	1,440 00	174 00	
McGovern, F., Toronto, sr. clerk, 6 m. at $1,500, 6 m. at $1,560	1,530 00	124 00	
McGowan, Thos., Windsor, animal caretaker	840 00	315 00	
McGregor, R., Sarnia, animal caretaker, 7 m. at $1,020	595 00	183 75	
McGuffin, R., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
McGuire, W. C., Cornwall, veterinary inspector, (part time), 28½ d. at $10	285 00	.....	125 78
McIntosh, C. W., Toronto, veterinary inspector, 12 m., $2,400; extra allowance, $100	2,500 00	.....	155 77
McKay, G. H., Toronto, lay inspector	1,440 00	174 00	
McKee, S. C., Toronto, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	169 78
McNally, F. A., Toronto, veterinary inspector	2,400 00	.....	89 60
McPhee, H. H., Toronto, veterinary inspector	2,400 00		
McTaggart, A., Fort Frances, veterinary inspector (part time), 60 d. at $10	600 00	.....	296 78
Milner, R. J., Peterboro, veterinary inspector, 9 m. at $2,040, 3 m. at $2,160; extra allowance, $60	2,130 00	.....	154 36
Mitchell, J., Toronto, lay inspector, 9 m. at $1,140	855 00		
Moffet, R. J., Toronto, lay inspector, Nov. 27 to Mar. 31 at $1,140	392 67	108 50	
Morgan, C. E., Toronto, veterinary inspector	2,400 00	.....	253 40
Morgan, J., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Morrow, J. J., Toronto, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	735 23
Moynihan, W., Toronto, district veterinary inspector, 3 m. at $2,640, 9 m. at $2,760	2,730 00	.....	1,986 62
Mumford, J. H., Toronto, lay inspector	1,500 00	154 00	
Murray, A. G., Woodstock, veterinary inspector, 12 m. (less 1 d.) at $2,400	2,393 55	.....	1,468 01

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 46—Health of Animals–Con.—**Santé des animaux**–Suite			
Ontario–Con.—Suite			
Naismith, J. W., Toronto, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	$ 2,100 00		
Nesbitt, B., Toronto, jr. clerk stenographer, 3 m. at $780, 9 m. at $840	825 00	$ 315 00	
Nesbitt, J. E., Brockville, veterinary inspector, 3 m. at $2,160, 9 m. (less 3 d.) at $2,280	2,231 00	.....	$ 1,151 66
Newton, H., Toronto, lay inspector	1,500 00	154 00	
Nicholls, Wm., Kingston, veterinary inspector, $4\frac{7}{10}$d. at $10	47 00	.....	2 60
Nicholls, W. E., Toronto, veterinary inspector	2,280 00	.....	1,933 18
Nichols, J. W., Toronto, lay inspector	1,500 00	154 00	
Nisbit, W., Sarnia, stock car inspector, 7 m. at $1,380	805 00	108 50	
Norwich, J. E., Toronto, lay inspector, 9 m. at $1,260, 3 m. at $1,320	1,275 00		
Orr, R. D., Toronto, veterinary inspector, 12 m., $2,400, extra allowance, $5	2,405 00	.....	667 12
Osborn, E. H., Bridgeburg, stock car inspector	1,260 00	198 00	
Pallett, E. E., Toronto, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	228 66
Paterson, J., Toronto, stock car inspector, 7 m. at $1,380	805 00	.....	108 94
Pedden, W. J., Toronto, veterinary inspector, 12 m. $2,400, extra allowance $60	2,460 00		
Penhall, G. R., Toronto, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	361 15
Pennells, T. H., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Perdue, D. J., Toronto, stock car inspector	1,140 00	315 00	2,294 37
Perdue, M. B., Windsor, veterinary inspector	2,400 00	.....	334 50
Perry, F. J., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	.....	58 35
Peters, N. D., Toronto, lay inspector, 6 m. at $1,380, 6 m. (less 1 d.) at $1,440	1,406 00	179 52	
Philps, M., Bridgeburg, veterinary inspector	2,400 00	.....	258 29
Pine, T. M., Toronto, veterinary inspector	2,400 00	.....	18 50
Prudhomme, A., Windsor, stock car inspector	1,260 00	198 00	34 40
Ramsay, A. C., Toronto, veterinary inspector, April 1 to June 11 at $2,400	473 33		
Reed, O. J., Belleville, veterinary inspector, 3 m. at $2,040, 9 m. at $2,160	2,130 00	.....	2,057 45
Richards, T. H., Toronto, veterinary inspector	2,400 00	.....	832 01
Richardson, C. H., Guelph, veterinary inspector, 3 m. at $2,280, 9 m. at $2,400	2,370 00	.....	1,296 06
Robertson, D. M., Brockville, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	1,775 52
Rose, G. A., Toronto, veterinary inspector, 3 m. at $2,160, 9 m. at at $2,280, extra allowance, $120	2,370 00		
Ross, J. D., Sault Ste. Marie, veterinary inspector	2,400 00	.....	40 93
Rowe, W. B., Chatham, veterinary inspector	2,400 00	.....	1,971 97
Salisbury, E., Toronto, veterinary inspector, 3 m. at $1,920, July 1–Feb. 10 at $2,040	1,730 71		
Scott, M. A., Toronto, jr. clerk stenographer, April 1 to Sept. 22 at $900	430 00		
Simpson, F. C., Toronto, lay inspector	1,140 00	315 00	9 50
Smith, A., Toronto, lay inspector	1,440 00	174 00	
Smith, E. A., Ottawa, jr. zoologist, 9 m. (less 4 d.) at $1,260, 3 m. at $1,320	1,261 00		
Songhurst, J. R., Toronto, lay inspector, 7 m. at $1,500	875 00	89 81	
Stanley, G. E., Ottawa, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	33 30
Starnaman, G. W., Toronto, veterinary inspector	2,400 00		
Stork, W. W., Niagara Falls, veterinary inspector, April 1 to July 31 at $2,400	800 00	.....	35 95
Stuart, J. McL., Ottawa, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	2,002 80
Sylvain, L. A., Toronto, veterinary inspector, April 1 to Oct. 10 at $1,800	948 39	.....	1,308 36
Tennant, W., Toronto, veterinary inspector, 12 m. $2,400, extra allowance, $120	2,520 00		
Tennent, D. C., Toronto, veterinary inspector	2,400 00	.....	2,088 38
Terrance, J., Ottawa, animal industry investigator	1,620 00	54 00	1,040 66

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 46—Health of Animals–Con.—**Santé des animaux**–Suite			
Ontario–Conc.—Fin			
Theoret, J. H., Toronto, veterinary inspector, 9 m. at $2,280, 3 m. at $2,400	$ 2,310 00	.....	$ 497 35
Torrie, A. R., Stratford, veterinary inspector	2,400 00	.....	1,583 04
Troup, W. E., Niagara Falls, stock car inspector	1,380 00	$ 186 00	104 27
Tupling, R. G., Toronto, veterinary inspector	2,400 00		
Vining, A. M., Toronto, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	221 96
Wagner, A. C., Toronto, veterinary inspector, 12 m. (less 6½ d.), at $2,040	2,003 74	.....	15 72
Walker, A. C., Ingersoll, veterinary inspector, 12 m., $2,400, extra allowance, $60	2,460 00	.....	475 45
Wall, S. L., Toronto, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	361 06
Wallace, C. L., Woodstock, veterinary inspector	2,400 00	.....	1,497 01
Wheatley, R. H. B., Toronto, veterinary inspector, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	670 08
White, E. E., Toronto, lay inspector, Mar. 1, 1924, to Aug. 9 at $1,500	661 29	55 04	
Williams, F., Toronto, stock car inspector	1,260 00	198 00	
Williams, J., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Willson, L. A., Toronto, district supervisor meat inspection	2,880 00	.....	1,252 15
Wilson, D. S., Toronto, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Wingate, F. L., Toronto, veterinary inspector, 12 m. $2,400, extra allowance, $35	2,435 00	.....	600 94
Wood, F., Toronto, veterinary inspector	2,400 00	.....	977 46
Younghusband, H. M., Toronto, veterinary inspector	2,400 00		
Manitoba—Salaries and bonus—Traitements et boni, $144,717.77; expenses—dépenses, $47,238.94			
Ainsley, R., Winnipeg, lay inspector, 9 m. at $1,380, 3 m. at $1,440	1,395 00	183 00	
Andrews, A. T., Winnipeg, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00		
Andrews, G. S., Winnipeg, stock car inspector, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25	100 24
Barker, H., Winnipeg, stock car inspector, 6 m. at $1,080	540 00	157 50	18 86
Beauchemin, G., Winnipeg, veterinary inspector, 3 m. at $1,920, 9 m. at $2,040	2,010 00		
Beaumont, A., Winnipeg, jr. clerk stenographer, Oct. 1 to Nov. 25 at $900	137 50		
Bentley, W., Winnipeg, lay inspector	1,440 00	174 00	
Bescoby, B. A., Emerson, veterinary inspector	2,400 00	.....	250 82
Bishop, F. C., Dauphin, veterinary inspector	2,400 00	.....	2,413 45
Boast, R. D., Winnipeg, veterinary inspector	2,400 00		
Boorman, M. C., Winnipeg, clerk stenographer, 12 m. (less 5 d.) at $960	947 10		
Bowerman, R. J., Winnipeg, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00		
Brooker, H., Winnipeg, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Cain, C. S., Brandon, veterinary inspector	2,400 00	.....	2,796 69
Carson, M., Winnipeg, veterinary inspector, 12 m. (less 15 d.), at $1,920	1,842 59	.....	673 27
Christie, N. D., Winnipeg, veterinary inspector	2,400 00	.....	2,663 57
Coleman, T. F., Winnipeg, lay inspector	1,500 00	154 00	157 41
Corbett, E. R., Winnipeg, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280	2,250 00	.....	2,044 01
Cowie, C. L., Winnipeg, stock car inspector, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00	48 64
Creed, C. A., Winnipeg, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	213 00	
Crossley, P. F., Winnipeg, stock car inspector	1,260 00	108 90	1,017 55
Currie, D. A., Winnipeg, veterinary inspector, 8 m. (less 4½ d.), at $2,400, extra allowance $25	1,595 00	.....	273 90
Currie, J. W., Winnipeg, lay inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	
Dawson, W., Winnipeg, stock car inspector, 9 m. at $1,200, 3 m. at $1,260	1,215 00	243 00	67 76
English, J. R., Winnipeg, veterinary inspector	2,400 00		
Estes, H. R., Brandon, veterinary inspector	2,400 00	.....	1,439 31

AGRICULTURE

Details of Salaries—Con. — Détail des Traitements—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 46—Health of Animals–Con.—**Santé des animaux**–Suite			
Manitoba–Con.—Suite			
Fasken, J. W., Portage la Prairie, veterinary inspector	$ 2,400 00	.....	$ 1,453 91
Feesey, T. E., Winnipeg, sr. clerk stenographer	1,680 00	$ 50 00	
Forbes, J., Winnipeg, lay inspector, 6 m. at $1,260, 6 m. at $1,320	1,290 00	192 00	
Fox, R. G., Winnipeg, veterinary inspector	2,400 00	.....	1,908 43
Gallienne, C. A., Winnipeg, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Garrett, H., Winnipeg, veterinary inspector, 3 m. at $2,160, 9 m. at $2,280, extra allowance $60	2,310 00		
Gibson, H. H., Winnipeg, veterinary inspector, 3 m. at $2,280, 9 m. at $2,400	2,370 00	.....	1,248 72
Gibson, S. J., Souris, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	2,143 15
Gillis, D. K., Winnipeg, stock car inspector, June 10 to Sept. 30 at $1,080	333 00	.....	14 11
Gutsell, H. M., Winnipeg, lay inspector, 12 m. (less 2 d.) at $1,140	1,133 67		
Haddon, P. F., Winnipeg, clerk stenographer, Mar. 17–31, at $900	36 29		
Hanagan, R., Winnipeg, veterinary inspector, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	2,199 92
Harrison, J. R. N., Winnipeg, veterinary inspector	2,400 00	.....	1,050 00
Hilliard, W. A., Winnipeg, inspector	2,400 00	.....	776 00
Hobbs, A. W., Winnipeg, jr. clerk stenographer, Nov. 24 to Feb. 23 at $900	229 11		
Hobbs, L., Winnipeg, jr. clerk stenographer, April 1 to Nov. 23 at $900	582 50		
Johnston, C. H., Winnipeg, lay inspector, 7 m. at $1,500	875 00	89 81	
Kellam, M. J., Winnipeg, division supervisor of meat inspection	3,120 00	.....	2,030 57
Kelly, W. A., Emerson, animal caretaker	1,020 00	315 00	
Kilpatrick, W. A., Winnipeg, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00		
Kime, W., Winnipeg, veterinary inspector, 12 m., $2,400, extra allowance $120	2,520 00		
Lawrence, S. E., Winnipeg, veterinary inspector, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	125 80
Lay, R. H., Winnipeg, veterinary inspector, 9 m. at $2,280, 3 m. at $2,400	2,310 00	.....	1,787 53
Leadbeater, J. A., Winnipeg, veterinary inspector	2,400 00	.....	727 86
Leblond, J. E., Winnipeg, veterinary inspector	2,400 00		
Little, W., Boissevain, veterinary inspector (part time), 121½ d. at $10	1,215 00	.....	495 50
Lyon, R. H., Winnipeg, lay inspector	1,500 00	154 00	10 92
Mackie, C., Carman, veterinary inspector, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	1,502 02
MacDonald, Archibald, Winnipeg, stock car inspector, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	181 88
McDonald, J. G., Winnipeg, veterinary inspector, 12 m., $2,400; extra allowance, $60	2,460 00		
McFadyen, J. L., Winnipeg, stock car inspector, April 1–May 26 at $1,080	165 48	48 26	10 87
McLeish, V., Winnipeg, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	950 18
McLeod, N., Winnipeg, veterinary inspector, 3 m. at $2,160, July 1 to Dec. 14 at $2,280	1,575 81	.....	268 00
McNab, C. H., Snowflake, veterinary inspector, (part time), 10 d. at $10	100 00	.....	20 33
Miller, G. B., Winnipeg, veterinary inspector, 9 m. at $1,800, 3 m. at $1,920	1,830 00	.....	391 84
Miller, M. H., Minnedosa, veterinary inspector, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	1,636 91
Mitchell, W. F., Winnipeg, stock car inspector	1,140 00	315 00	280 65
Olsen, N. P., Killarney, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	2,449 77
Ormiston, R. R., Winnipeg, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	1,919 40
Ovens, T., Winnipeg, lay inspector	1,440 00	174 00	
Pomfret, H., Winnipeg, veterinary inspector, 12 m., $2,400; extra allowance, $60	2,460 00		
Pope, V., Winnipeg, lay inspector	1,440 00	174 00	1,191 70

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 46—Health of Animals-Con.—**Santé des animaux**-Suite			
Manitoba-Conc.—Fin			
Purdy, J. W., Winnipeg, veterinary inspector, 12 m., $2,400; extra allowance, $120	$ 2,520 00		
Richards, J. L., Norwood, stock car inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	$ 286 50	$ 48 46
Skelton, W., Winnipeg, lay inspector	1,200 00	258 00	
Sprague, T. G., Winnipeg, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	548 11
Sproston, H., Winnipeg, veterinary inspector, 3 m. at $2,280, 9 m. at $2,400; extra allowance, $60	2,430 00		
Stevenson, J. A., Winnipeg, veterinary inspector	2,400 00	.....	111 64
Still, J. B., Winnipeg, district veterinary inspector	2,880 00	.....	1,552 41
Stobart, A., Winnipeg, veterinary inspector, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	1,959 87
Strom, E., Winnipeg, lay inspector	1,320 00	186 00	
Trudeau, J. L., Winnipeg, veterinary inspector	2,400 00		
Waddy, R., Winnipeg, veterinary inspector, 12 m., $2,040; extra allowance, $30	2,070 00	.....	53 20
Watt, H. J., Winnipeg, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	1,602 01
Wright, D. D., Winnipeg, sr. stock car inspector, 6 m. at $1,440, 6 m. at $1,500	1,470 00	.....	621 79
Saskatchewan—Salaries and bonus—Traitements et boni, $62,816.53—expenses—dépenses, $30,158.48			
Allen, W. P., Prince Albert, stock car inspector, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25	2 40
Babe, T., Saskatoon, veterinary inspector, 12 m. (less 10 d.) at $2,400	2,333 75	.....	2,118 68
Ball, C. H., Regina, sr. stock car inspector, 3 m. at $1,440, 9 m. at $1,500	1,485 00	159 00	1,498 45
Barker, M., Regina, district veterinary inspector	2,880 00	.....	867 87
Bell, W. R., Regina, veterinary inspector	2,400 00	.....	1,439 46
Braund, F. J., Big Muddy, veterinary inspector	1,380 00	.....	4 80
Cass, H. L., North Portal, veterinary inspector, 12 m. (less 10 d.) at $2,400	2,335 48	.....	226 97
Chambers, A., Weyburn, veterinary inspector, April 1 to July 12 at $2,280	643 55	.....	313 15
Clegg, R., Prince Albert, veterinary inspector	2,400 00		
Clement, A. B., Prince Albert, veterinary inspector, 9 m. (less 2 d.) at $2,040, 3 m. at $2,160	2,059 03	.....	57 07
Dixon, H. L., Govenlock, veterinary inspector	2,400 00	.....	677 83
Gilbert, W., Regina, stock car inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	1,535 10
Holt, J., Regina, stock car inspector, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	172 00
Humphreys, F. A., Yorkton, veterinary inspector, 6 m. at $2,160, 6 m. at $2,280	2,220 00	.....	2,153 97
Jermyn, G. S., North Battleford, veterinary inspector	2,400 00	.....	1,618 22
Johannes, C. J., Saskatoon, veterinary inspector	2,400 00	.....	2,582 25
Kerr, F., Regina, clerk, 6 m. at $1,020, 6 m. at $1,080	1,050 00		
Lay, G. E., Regina, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	2,164 05
Leslie, H. C., Regina, veterinary inspector	2,400 00	.....	1,806 20
Lord, A. S., Regina, stenographer, 18 d., at $3	54 00		
Matthews, R. G., Regina, veterinary inspector, 12 m. (less 20 d.) at $2,400	2,266 66	.....	1,206 59
McFarlane, A. M., Regina, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	1,721 82
McMurtry, J. C., Moose Jaw, veterinary inspector	2,400 00	.....	1,210 65
Menzies, Wm. M., North Portal, animal caretaker	1,020 00	315 00	
Neely, M. J., Regina, veterinary inspector, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	1,921 70
Nyblett, R. M., Wood Mountain, veterinary inspector	2,400 00	.....	108 00
Olsen, J. R., Regina, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	1,729 60
Payne, H., Prince Albert, lay inspector	1,260 00	198 00	
Phillips, E. A., Regina, clerk stenographer	1,140 00		

AGRICULTURE

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 46—Health of Animals-Con.—**Santé des animaux**-Suite			
Saskatchewan-Conc.—Fin			
Seymour, W., Prince Albert, veterinary inspector, 12 m., $2,400; extra allowance, $60	$ 2,460 00	.....	$ 137 82
Thomas, E. B., Moose Jaw, veterinary inspector, 9 m. at $2,280, 3 m. at $2,400	2,310 00	.....	919 88
Ungar, E. B., Regina, veterinary inspector, 3 m. at $2,280, 9 m. at $2,400	2,370 00	.....	1,641 95
Yake, Ben, Moose Jaw, stock car inspector, April 1 to Feb. 5 at $1,380	1,170 54	$ 157 77	322 00
Alberta—Salaries and bonus—Traitements et boni, $118,258.01—expenses—dépenses, $36,417.74			
Allen, W. P., Calgary, stock car inspector, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75	
Bennett, J. E., Calgary, veterinary inspector, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	407 77
Blackwood, A. C., Calgary, veterinary inspector	2,400 00	.....	2,441 12
Bossard, P. S., Calgary, stock car inspector	1,140 00	315 00	
Buie, J., Edmonton, veterinary inspector, 9 m. at $2,160, 3 m. at $2,280	2,190 00	.....	1,573 50
Burnett, J. H., Edmonton, veterinary inspector	2,400 00		
Busselle, A. W., Calgary, veterinary inspector, 7 m. at $2,400	1,400 00	.....	345 48
Caldwell, J. H., Calgary, veterinary inspector	2,400 00	.....	1,580 85
Carroll, W. J., Edmonton, stock car inspector	1,200 00	258 00	76 47
Christian, I., Edmonton, veterinary inspector, 12 m., $2,400; extra allowance, $90	2,490 00	.....	334 40
Christie, V. V., Cardston, veterinary inspector	2,400 00	.....	1,385 13
Christman, H., Edmonton, lay inspector	1,500 00	154 00	
Cook, R. H., Calgary, veterinary inspector, 12 m., $2,400; extra allowance, $120	2,520 00	.....	360 70
Cotterell, S. C., Edmonton, lay inspector, 3 m. at $1,200, 9 m. at $1,260	1,245 00	213 00	
Cowan, H. W., Edmonton, veterinary inspector	2,400 00	.....	989 30
Cox, F. A., Edmonton, lay inspector, April 1 to Dec. 2 (less 22d .) at $1,260	771 46		
Cox, H. W., Edmonton, lay inspector	1,440 00	174 00	
Curtis, S. E., Calgary, lay inspector, 3 m. at $1,260, 9 m. at $1,320	1,305 00	189 00	
Dellert, R. B., Edmonton, veterinary inspector	2,400 00		
Desrosiers, A. M., Edmonton, veterinary inspector	2,280 00		
Dixon, I., Medicine Hat, stenographer, 18 d. at $2.50	45 00		
Duthie, R. C., Edmonton, veterinary inspector	2,160 00	.....	1,161 39
Elliott, H. J., Aden, veterinary inspector	2,400 00	.....	218 18
Fountain, W. H., Calgary, stock car inspector	1,260 00	198 00	
George, H. H. S., Edmonton, veterinary inspector, 3 m. at $2,040, 9 m. at $2,160	2,130 00	.....	1,544 59
Guertin, J. O., Coutts, veterinary inspector, 6 m. at $2,280, 6 m. at $2,400	2,340 00	.....	150 80
Hall, C., Lethbridge, stock car inspector, Jan. 27 to Mar. 4 at $1,080	116 13	33 87	
Hargrave, J. C., Medicine Hat, district veterinary inspector	2,880 00	.....	943 27
Harris, G. M., Lethbridge, stock car inspector, 7 m. to Oct. 31 at $1,320	770 00	108 50	
Heath, L. M., Lethbridge, animal pathologist, Mar. 15–31 at $2,340	106 94	.....	561 48
Hopkins, A. W., Calgary, veterinary inspector, 6 m. at $1,920, 6 m. at $2,040	1,980 00		
Hyde, J. A., Lethbridge, stock car inspector, Mar. 5–31 at $1,080	78 39		
Johnston, W. N., Strathcona, stock car inspector	1,320 00	186 00	6 50
Knowles, W. B. R., Edmonton, veterinary inspector, 12 m., $2,400; extra allowance, $120	2,520 00	.....	398 99
Lefebvre, F., Edmonton, veterinary inspector	2,400 00	.....	536 85
Lewis, Fred., Calgary, stock car inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	1,423 70
Lewis, W. E., Lethbridge, animal caretaker	1,020 00	315 00	30 00
Lockhart, A. A., Calgary, veterinary inspector	2,400 00		
MacGregor, A. R., Calgary, lay inspector, 9 m. at $1,140, 3 m. at $1,200	1,155 00	.....	113 75
Marshall, J. J., Calgary, sr. stock car inspector	1,620 00	54 00	922 00

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 46—Health of Animals-Con.—**Santé des animaux**-Suite			
Alberta-Conc.—Fin			
McCaskill, A. W., Calgary, veterinary inspector	$ 2,400 00		$ 1,957 46
McDonald, J., Calgary, lay inspector, 3 m. at $1,380, 9 m. at $1,440	1,425 00	$ 177 00	
McDougall, W. F., Calgary, veterinary inspector	2,400 00		3,431 10
McMillan, D., High River, veterinary inspector	2,400 00		1,893 23
Monroe, A. R., Calgary, veterinary inspector	2,400 00		1 135 01
Moore, T. E., Edmonton, lay inspector	1,440 00		
Nagle, J. W., Edmonton, assistant veterinary inspector	1,500 00	154 00	
Nichol, G. A., Edmonton, veterinary inspector	2,400 00		673 06
Phillips, J. C., Edmonton, veterinary inspector, 6 m. at $2,040, 6 m. at $2,160	2,100 00		1,698 99
Pinhorn, G. C., Medicine Hat, veterinary inspector, 7 m. at $2,400	1,400 00		954 66
Pook, G. G., Calgary, veterinary inspector, 6 m. (less 1 d.) at $2,280, 6 m. at $2,400; extra allowance, $60	2,393 67		
Porter, J. C., Medicine Hat, senior account clerk	1,500 00		
Saint, F. F., Calgary, lay inspector	2,400 00		
Schilt, C. C., Edmonton, veterinary inspector	2,400 00		2,183 99
Senecal, L., Calgary, veterinary inspector, 9 m. at $2,160, 3 m. at $2,280	2,190 00		
Sinclair, M., Medicine Hat, clerk stenographer, 3 m. (less 1½ d.) at $960, 9 m. at $1,020	1,001 13		
Smith, C. E., Calgary, stock car inspector	1,260 00	195 80	126 70
Swanston, Irene, Medicine Hat, jr. clerk stenographer, April 1 to Oct. 5 at $660	338 87		
Storey, H. C., Calgary, veterinary inspector	2,400 00		2,882 83
Wai, Jack, Lethbridge, animal caretaker	960 00		
Walkinshaw, S. R., Edmonton, lay inspector	1,500 00	154 00	
Walsh, A. R., Edmonton, veterinary inspector, 12 m., $2,400; extra allowance, $35	2,435 00		104 90
Way, A. J., Edmonton, veterinary inspector	2,040 00		
Westcott, W. J., Lethbridge, animal caretaker, 21 d. at $3.50	73 50		
Whyte, J. D., Calgary, veterinary inspector	2,400 00		1,725 45
Wilson, J. E., Calgary, lay inspector	1,200 00		
Wright, R. S., Medicine Hat, stock car inspector, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	144 14
British Columbia—Colombie-Britannique—Salaries and bonus—Traitements et boni, $52,805.89; expenses—dépenses, $14,776.35			
Acres, G. H., Grand Forks, veterinary inspector	2,400 00		695 75
Armitage, A. A., Vancouver, veterinary inspector, (part time) 22¾ d. at $10	227 50		21 98
Beach, A. W., Kingsgate, veterinary inspector	2,400 00		30 89
Bruce, E. A., Agassiz, animal pathologist	2,700 00		647 69
Chester, K., New Westminster, veterinary inspector	2,400 00		1,623 79
Corcoran, A., Vancouver, clerk stenographer, Oct. 28 to Mar. 31 at $600	256 45		
Dickinson, J., Vancouver, veterinary inspector	2,400 00		98 25
Edwards, C. L., Newgate, veterinary inspector, 3 m. at $2,040, 9 m. at $2,160	2,130 00		336 70
Finlayson, N. G., Okanagan Landing, stock car inspector, 199 inspections	199 00		
Ford, W. L., Kamloops, stock car inspector, 172 inspections	172 00		16 00
Frank, J. W., Vancouver, veterinary inspector	2,400 00		1,461 30
Hamilton, C., Vancouver, stenographer, 10 d. at $2.50	25 00		
Hawes, A. P., Osoyoos, veterinary inspector	2,400 00		1,175 11
Hughes, F. W. Vancouver, stock car inspector, 9 m. at $1,140, 3 m at $1,200	1,155 00	300 75	364 51
James, R. T., Vancouver, veterinary inspector, 6 m. at $2,280, 6 m. at $2,400	2,340 00		
Jones, F. C., Vancouver, veterinary inspector, 12 m., $2,400, extra allowance, $90	2,490 00		500 90
Keown, H., Victoria, veterinary inspector (part time) 42¾ d. at $10	427 50		2 08
Kininmonth, W., Vancouver, sr. stock car inspector, 9 m. at $1,500, 3 m. at $1,560	1,515 00	139 00	1,506 77
Lett, A. I., Vancouver, junior clerk-stenographer, Sept. 10 to Oct. 15 at $600	59 19		
Macnachie, C., Victoria, veterinary inspector	2,400 00		812 60

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 46—Health of Animals-Conc.—**Santé des animaux**-Fin			
British Columbia-Conc.—*Colombie-Britannique*-Fin			
Mashiter, Wm., Squamish, stock car inspector, 273 inspections	$ 273 00	.....	$ 1 00
McKenzie, W. H., Vancouver, district veterinary inspector	2,880 00	.....	1,259 34
Milner, Viola, Vancouver, stenographer, 27 d. at $2.50	67 50		
Morse, W. J., Vancouver, clerk stenographer	1,260 00	$ 198 00	
Mustard, W. H., Vancouver, veterinary inspector	2,400 00	.....	1,419 06
Paxton, J. D., Nelson, veterinary inspector	2,400 00	.....	400 25
Pendrell-Smith, G., Kamloops, stock car inspector, 113 inspections	113 00	.....	8 00
Pengelly, N. E., Vancouver, lay inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	
Ransom, S., Vancouver, veterinary inspector	2,400 00		
Rutherford, A. E., Vancouver, lay inspector	1,500 00	154 00	
Smith, F. W. B., Vancouver, veterinary inspector	2,400 00		
Switzer, H., Vancouver, canning inspector	1,500 00	154 00	1,213 86
Thomson, Wm., Keremeos, veterinary inspector	2,400 00	.....	1,180 52
Waterston, W. T., Huntingdon, animal caretaker	180 00		
Yukon Territory—Territoire du Yukon—Salaries—Traitements, $375			
Field, R., Whitehorse, veterinary inspector (part time) 5 m. to Mar. 31 at $180	75 00		
Moorhead, W. J., Dawson, veterinary inspector (part time) 7 m. at $180	105 00		
Waters, W. C., Forty Mile, veterinary inspector (part time) 13 m. to Feb. 28 at $180	195 00		
General—En général—Salaries and bonus—Traitements et boni $6,875; expenses—dépenses $5,275.27			
Baker, A., animal industry investigator	1,680 00	50 00	1,865 14
Cameron, A.,C., animal pathologist, 9 m. at $2,700	2,025 00	.....	772 33
Lowry, F. H. S., Toronto, division supervisor of meat inspection	3,120 00	.....	2,637 80
	880,014 66	*30,946.38*	*260,156.96*
Vote 49—Live Stock—Bétail			
Nova Scotia—Nouvelle Ecosse—Salaries and bonus—Traitements et boni, $15,925.18; expenses—dépenses, $13,702.35			
Archibald, C. A., Truro, district promoter	2,400 00	.....	2,628 55
Brown, H. R., Truro, dairy promoter	1,620 00	54 00	691 37
Churchill, H. H., Yarmouth, dairy recorder and tester	1,380 00	186 00	634 95
Curran, A. F., Truro, promoter of egg production, 3 m. at $1,800, 9 m. at $1,920	1,890 00	9 99	1,747 39
Cutten, G., Truro, junior clerk stenographer, June 30 to July 29 at $900	72 66		
Logan, S. A., Amherst, sheep promoter, Aug. 4 to Mar. 31 at $1,560	1,027 42	.....	1,338 29
MacDonald, Wm. B., Egerton, dairy recorder and tester, 3 m. at $1,140; 9 m. at $1,200	1,185 00	272 25	546 20
MacKenzie, M., Truro, junior sheep promoter, 3 m. at $1,020, 9 m. at $1,140	1,110 00	97 38	1,675 65
McDougall, E. M., West Gore, inspector (arrears 1923-24)	.....	.....	27 60
Nash, F. M., Truro, egg inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	.....	1,835 77
Pollock, J. A., Truro, junior clerk stenographer, 8 m. at $900	600 00		
Smith, M. L., Truro, junior clerk stenographer, 73 d. (broken periods) at $900	180 48		
Walsh, F. W., Truro, district sheep promoter, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	2,576 58
Prince Edward Island—Ile du Prince-Edouard—Salaries and bonus, Traitements et boni $18,345.13; expenses,—dépenses, $9,388.52			
Clay, H. N., Charlottetown, junior swine grader, 9 m. at $1,800, 3 m. at $1,920	1,830 00	29 97	1,242 31
Cooke, C. J., Kensington, dairy promoter	1,620 00	54 00	503 08
Crockett, H. R., Summerside, inspector, 11 d. at $7, 61 d. at $8 (broken periods)	565 00	.....	303 44

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 49—Live Stock—Con.—**Bétail**—Suite			
Prince Edward Island—Conc.—*Ile du Pr.-Edouard*—Fin			
Davidson, J. G., Charlottetown, district poultry promoter, $1,920, arrears 1923-24, $20	$ 1,940 00	.....	$ 1,521 02
Dawson, A. T., Albany, inspector, 11 d. at $7, 51 d. to Nov. 22 at $8.	485 00	.....	382 81
England, A., Ellerslie, inspector, 11 d. at $7, 51 d. at $8 (broken periods)	485 00	.....	264 42
Hooper, J., Charlottetown, clerk stenographer	1,140 00	$ 315 00	
Lane, M., Charlottetown, clerk-stenographer, Sept. 2 to 22 at $960.	56 00		
Logan, A. J., Charlottetown, egg inspector	1,800 00	40 00	189 26
MacCallum, Geo. H., Summerside, inspector, 51 d. at $7, 61 d. at $10 (broken periods)	967 00	.....	560 07
McInnis, A. A., Souris East, dairy recorder and tester	1,080 00	315 00	413 25
McLean, Geo. C., Charlottetown, poultry promoter, April 1 to 15 at $1,320	55 00	.....	52 95
McNally, J. J., Summerside, inspector, 7 d. (broken periods) at $8	56 00	.....	
Monkley, E. H., Summerside, inspector, 147 d. (broken periods) $1,226, arrears, $64	1,290 00	.....	828 48
Pendleton, S. R., Charlottetown, promoter of egg production, July 25 to Aug. 23 and Feb. 11 to Mar. 31 at $1,680	275 16	.....	88 25
Peterson, A. W., Charlottetown, district sheep promoter, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	1,706 51
Rogers, A. L., Kensington, inspector, 11 d. at $7, 56 d. to Nov. 25 at $10	637 00	.....	851 23
Stewart, R. M., Montague, inspector, 11 d. at $7, 67 d. to Dec. 6 at $8	613 00	.....	334 40
Wright, F. J. E., Summerside, inspector, 11 d. at $7, 65 d. at $8 (broken periods)	597 00	.....	147 04
New Brunswick—Nouveau-Brunswick—Salaries and bonus—Traitements et boni, $12,449.38; expenses—dépenses, $9,200.99			
Bremner, Jas., Fredericton, district promoter, 17 d. to Oct. 15 at $6	102 00	.....	116 03
Fairweather, I., Moncton, clerk-stenographer, July 21 to Aug. 9 at $960	51 61		
Fai weather, M., Moncton, clerk-stenographer	960 00		
Gaudet, A. J., St. Joseph's, dairy promoter	1,620 00	54 00	775 70
Goguen, A., Moncton, poultry promoter, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	1,729 78
King, J. K., Moncton, district sheep promoter	2,280 00	.....	2,009 68
McKinnon, E. M., Moncton, egg inspector, July 7 to Mar. 31 at $1,440	1,056 77	.....	581 88
Pineau, E. F., Moncton, sheep promoter, 6 m. at $1,620, 6 m. at $1,680	1,650 00	.....	2,018 00
Taylor, H. S., Little Shemogue, inspector, 11 d. at $7, 76 d. to Dec. 15 at $8	685 00	.....	115 15
Wilson, G. R., Moncton, district poultry promoter	2,400 00	.....	1,854 77
Quebec—Québec—Salaries and bonus—Traitements et boni $51,717.02; expenses—dépenses $38,838.82			
Albert, J. N., St. Fabien, sheep promoter	1,560 00	94 00	3,262 34
Bisson, Jos., Montreal, swine grader, 9 m. at $1,920, 3 m. at $2,040.	1,950 00	.....	117 80
Blouin, L., Montreal, clerk-stenographer, 8 d. at $3, June 11 to Feb. 6 at $960	654 47		
Boily, S., Sherbrooke, district promoter	2,040 00	.....	2,583 12
Bonneau, E. N., North Stanbridge, swine grader 41 d. (broken periods) at $6	246 00	.....	482 12
Brosseau, J. C., Bois Franc, dairy recorder and tester, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25	447 55
Chipman, S. N., Montreal, stockyard agent, grade 2	2,760 00	.....	605 07
Cote, L. E., Montmagny, distributor, 10 m. to Jan. 31 at $1,440	1,200 00	.....	2,240 72
Cowan, Geo. F., Scotstown, distributor (arrears 1923-24)	56 50		
Delude, N., Montreal, junior clerk-stenographer, April 1 to 15 at $600	25 00		
Delude, S., Sherbrooke, junior clerk-stenographer, 16 d. in July and Aug. 1 to Nov. 15 at $600	200 81		
Desrochers, J. W., St. Didace, dairy recorder and tester	1,080 00	315 00	539 30
Dionne, R., Cookshire, sheep promoter, 8 m. at $1,560	1,040 00	.....	1,733 18
Fontaine, Jos., Montreal, egg inspector	1,440 00	174 00	155 05

Details of Salaries—Con. Détail des Traitements—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 49—Live Stock–Conc.—**Bétail**–Fin			
Quebec–Conc.—*Québec*–Fin			
Gagne, E., Montreal, clerk-stenographer, April 1 to 30 at $960	$ 80 00		
Giard, A. W., Sherbrooke, district promoter	2,400 00	.....	$ 2,626 58
Graham, J. W., Brysonville, sheep promoter	1,620 00	$ 54 00	2,368 95
Hedgecoe, A. R., Montreal, egg inspector	1,440 00	.....	373 78
Hodgins, Wm., Shawville, inspector, 30 d. to April 8 at $6	180 00	.....	113 05
Irvine, S. D., Montreal, junior swine grader, 9 m. at $1,800, 3 m. at $1,920	1,830 00	.....	175 54
Marcoux, Mrs. G., Montreal, clerk-stenographer, 18 d. to May 31 at $3	54 00		
Marion, J. E. A., Repentigny, poultry inspector, April 1 to Oct. 12 at $1,440	766 45	92 61	878 05
Martinette, H. E., Sault au Recollet, district promoter, 9 m. at $1,920, 3 m. at $2,040	1,950 00	.....	2,737 68
McCharles, H. K., Hull, promoter, June 23 to July 22 at $1,560, Aug. 15 to Sept. 13 at $1,920	283 99	.....	11 00
McLachlan, D., Montreal, dairy recorder and tester	1,380 00	186 00	219 91
McMurtrie, E. C., Calumet, poultry inspector, $1,440 (less 13 d.)	1,389 68	.....	2,421 05
Miller, R., Sherbrooke, junior clerk-stenographer, Nov. 17 to Mar. 31 at $600	223 33		
Mongeau, G., Montreal, poultry promoter, Oct. 9 to Nov. 7 and Dec. 2 to 31 at $1,320	213 72	.....	332 15
Munro, A. D., Montreal, stockyard agent, grade 1, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	11 84
Nadon, A., Montreal, egg inspector	1,440 00	174 00	139 95
O'Bready, J., Sherbrooke, junior clerk-stenographer, April 14 to June 30 at $900	192 50		
Coulin, E., St. George's Est., district sheep promoter	1,920 00	.....	3,261 47
Poulin, L., Monument, egg inspector, 3 m. at $1,440, 9 m. at $1,560	1,530 00	46 04	409 09
Raymond, A., Montreal, district poultry promoter	2,400 00	.....	2,055 02
Roberge, R., Montreal, clerk-stenographer, April 1 to Jan. 23 at $1,140	925 38		
Robichaud, A., Princeville, junior stockyard agent, 9 m. at $1,620, 3 m. at $1,680	1,635 00	.....	1,900 49
Rodrigue, J. H. E., Montreal, swine grader, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	1,487 05
Rodrigue, P., Montreal, district swine grader, 6 m. at $2,520, 6 m. at $2,640	2,580 00	.....	1,875 32
Roy, A., Montreal, poultry promoter, April 1 to May 6 and July 18 to Jan. 17 at $1,320	791 29	111 50	1,302 83
Trudel, J. B., Shawinigan Falls, dairy promoter	1,800 00	40 00	1,105 90
Valpy, D. C., Perce, inspector, 11 d. at $7, 51 d. to Nov. 20 at $8	485 00	.....	219 65
Verret, Jos., Ste. Anne de la Pocatiere, dairy recorder and tester, Jan. 20 to Mar 31 at $1,080	214 84	62 66	103 27
Yelle, S., Cheneville, dairy recorder and tester, June 17 to Mar. 31 at $1,080	852 00	.....	542 95
Ontario—Salaries and bonus—Traitements et boni, $116,678.41; expenses—dépenses, $63,312.03			
Armstrong, A. B., Toronto, junior clerk-stenographer, Aug. 19 to Mar. 31 at $600	370 97		
Barbour, G., Brantford, junior swine grader, 9 m. at $1,800, 3 m. at $1,920	1,830 00	29 97	964 67
Bates, W. F., Aylmer West, dairy recorder and tester, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25	374 80
Bell, R. J., Toronto, egg inspector	1,800 00	40 00	383 96
Benson, T. A., Toronto, district poultry promoter	2,400 00	.....	1,126 19
Birnie, J. L., Whitevale, distributor	1,680 00	50 00	3,012 47
Bonyman, E., Toronto, promoter of egg production, May 5 to Mar. 31 at $1,680	1,521 94	.....	1,229 88
Bourbonnais, J., Plantagenet, dairy recorder and tester, July 8 to Mar. 31 at $1,080	789 68	230 32	306 87
Brady, A., Campbellford, dairy recorder and tester, 3 m. at $1,140, 9 m. at $1,200	1,185 00	.....	352 55
Bridel, F. J., Toronto, junior stockyard agent	1,800 00	.....	47 92
Brown, D., Ottawa, district promoter	2,400 00	.....	2,673 81
Brown, J. E., Waterdown, junior swine grader, 9 m. at $1,800, 3 m. at $1,920	1,830 00	29 97	840 03

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 49—Live Stock-Con.—**Bétail**-Suite			
Ontario-Con.—Suite			
Buker, F. H., Brockville, promoter of egg production	$ 2,040 00	.....	$ 1,691 00
Butler, H. A., Toronto, sheep promoter, 1 m. at $1,560, junior swine grader, 11 m. at $1,680	1,670 00	$ 53 67	112 25
Charbonneau, J. W., Hammond, dairy recorder and tester, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00	425 45
Clarry, A. G., Toronto, swine grader, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	196 48
Collingwood, C. W., Toronto, egg inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	42 50	927 03
D'Aoust, J. C., Ottawa, egg inspector, April 24 to May 23 and May 31 to Mar. 31 at $1,440	1,320 90	145 46	394 42
Denis, R. V., Niagara Falls, dairy recorder and tester, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25	323 33
Duff, H. C., Stratford, junior swine grader	1,800 00	40 00	1,191 84
Elliott, R. M., Ottawa, swine grader, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	1,389 27
Fennell, E., Havelock, poultry promoter, 4 d. at $5	20 00	.....	14 90
Fielding, E. C., Toronto, dairy recorder and tester, 3 m. at $1,140 9 m. at $1,200	1,185 00	272 25	192 13
Ford, Geo. S., Weston, wool grader, 80 d. to Sept. 16 at $8	640 00	.....	337 19
Foster, Geo. W., Kitchener, junior swine grader, 6 m. at $1,800, 6 m. at $1,920	1,860 00	19 98	545 20
Francis, A. O., St. Mary's, dairy recorder and tester	1,380 00	186 00	386 25
Fraser, H. W., Weston, wool grader, 313 d. at $7	2,191 00	.....	285 20
French, F. J., Newmarket, poultry inspector, 9 m. at $1,560, 3 m. at $1,620	1,575 00	84 00	1,719 25
Gillies, G. W., Arnprior, inspector, 186 d. to Jan. 31 at $10	1,860 00	.....	796 55
Graham, R., Toronto, inspector, 53 d. to April 22 at $10	530 00	.....	567 50
Gray, C., Eganville, dairy recorder and tester, 6 m. at $1,140, 6 m. at $1,200	1,170 00	.....	424 70
Hartley, Wm. M., London, egg inspector, 6 m. at $1,440, 6 m. at $1,560	1,500 00	134 00	939 10
Hepton, A. H., Toronto, grader	1,642 50	54 00	
Howard, Wm. J., Paris, junior sheep promoter, 6 m. at $1,020, 6 m. at $1,140	1,080 00	315 00	1,252 41
Jones, Wm., Toronto, swine grader	2,040 00	.....	199 78
Kells, C., Drayton, dairy recorder and tester, 9 m. at $1,080, 3 m. at $1,140	1,095 00	.....	377 70
Kirkwood, C. A., poultry inspector, Feb. 16 to Mar. 31 at $1,440	175 71	.....	188 55
Lawrason, W. J., St. George, dairy recorder and tester	1,380 00	186 00	278 20
Little, J. F., Campbellford, dairy recorder and tester	1,380 00	186 00	377 24
Lyster, C. C., Toronto, stockyard agent, grade 2	2,520 00	.....	82 00
MacDonald, A. B., Toronto, district swine grader, 9 m. at $2,520, 3 m. at $2,640	2,550 00	.....	2,966 27
MacKenzie, C. F., Sparta, special organizer, April 1 to May 15 at $2,100	259 68	.....	193 70
MacLaurin, A. E., district sheep promoter	2,400 00	.....	2,503 77
Marshall, John H., Hamilton, dairy recorder and tester, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50	492 81
Maybee, H. J., Toronto, swine grader, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	394 21
McConnell, W. C., Weston, wool grader, 106 d. to Sept. 5 at $8	843 00	.....	183 10
McDermott, A., Toronto, junior clerk-stenographer, April 1 to Aug. 25 at $600	240 30		
McEwen, R., London, purchaser, 131 d. (broken periods) at $10	1,310 00	.....	1,063 81
McGreer, Eric D., Kingston, swine grader, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	1,408 47
McKinnon, D., Peterboro, swine grader, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	410 48
McKinstry, R. E., Ottawa, poultry inspector, 9 m. at $1,680, 3 m. at $1,740	1,695 00	50 00	1,571 40
McMullen, W. S., Hamilton, promoter, July 15 to Mar. 31 at $1,560	1,111 29	.....	1,572 36
Montgomery, E. F., Kingston, egg inspector, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00	1,415 38
Morrison, A. L., London, egg inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	42 50	1,070 05
Nash, P., Morrisburg, egg inspector	1,800 00	40 00	1,398 35
Newman, F. A., Ottawa, egg inspector	1,800 00	40 00	465 80
O'Neill, M., Toronto, junior clerk-stenographer, 9 m. at $660, 3 m. at $720	675 00		
Owen, W. C., Guelph, dairy recorder and tester	1,320 00	186 00	372 25

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 49—Live Stock–Con.—**Bétail**–Suite			
Ontario–Conc.—Fin			
Pearsall, L. W., Toronto, swine grader, 9 m. at $2,040, 3 m. at $2,160	$ 2,070 00	.....	$ 1,150 52
Porter, John S., Toronto, poultry market specialist	2,100 00	.....	523 51
Ragsdale, W. J., Smith's Falls, dairy recorder and tester	1,380 00	$ 186 00	523 15
Ross, S., Cornwall, dairy recorder and tester, 6 m. at $1,140, Oct. 1 to Mar. 26 (noon) at $1,200	1,152 26	.....	1,011 15
Ruthven, W. H. C., Alliston, inspector, 9½ d. at $7, 63½ d. (broken periods) at $8	574 50	.....	780 94
Sinclair, J. A., Cannington, inspector, 30 d. (broken periods) at $10	300 00	.....	312 35
Slaght, C. E., Waterford, dairy recorder and tester, 2 m. to May 31 at $1,080	180 00	.....	17 90
Smith, L., Glencoe, dairy recorder and tester	1,380 00	186 00	259 74
Snazelle, R., Seagrave, dairy recorder and tester, 6 m. at $1,140, 6 m. at $1,200	1,170 00	.....	804 40
Stevenson, R. S., Ancaster, special purchaser, 30 d. to April 25 at $6	180 00	.....	135 30
Stewart, R. A., Ottawa, distributor	1,680 00	50 00	1,454 11
Stuart, J. C., Osgoode, district promoter	2,280 00	.....	2,818 72
Stubbington, J. T., Toronto, egg inspector	1,440 00	174 00	379 51
Telfer, J. A., Paris, district sheep promoter	2,400 00	.....	3,015 81
Thompson, J. D., Carleton Place, sheep promoter	1,920 00	.....	1,453 79
Tubman, L. O., Kemptville, dairy promoter, 6 m. at $1,440, 6 m. at $1,500	1,470 00	134 00	1,355 27
Wild, J., Weston, wool grader, 80 d. to Sept. 16 at $8	640 00	.....	335 69
Wild, W. J., Brantford, swine grader, April 1 to 12 at $1,920, 37 d. at$6, 19 d. to Nov. 12 at $8	438 00	.....	721 40
Wilson, J., Toronto, clerk-stenographer	960 00		
Wilson, H. T., Dundas, poultry inspector, 9 m. at $1,680, 2 m. to Feb. 28 at $1,740	1,550 00	.....	1,364 55
Woodward, R. H., Waterdown, egg inspector, July 21 to Mar. 31 at $1,440	1,002 58	123 48	353 65
Wright, P. H., Chaffey's Locks, inspector, 20 d. (broken periods) at $7	140 00	.....	130 29
Manitoba—Salaries and bonus—Traitements et boni, $34,461.85; expenses—dépenses, $20,378.24			
Avery, C., Winnipeg, junior clerk, Nov. 15 to Dec. 14 at $600	49 24		
Bain, C. E., St. Boniface, stockyard agent, grade 2	2,760 00	.....	713 32
Beaumont, A., Winnipeg, clerk-stenographer, 6 m. to Sept. 30 at $960	480 00		
Blair, D., Winnipeg, swine grader, 3 m. to June 30 at $1,920	480 00	.....	6 18
Bodnar, T., Ethelbert, district promoter	2,280 00	.....	1,629 11
Brook, M. W., Winnipeg, egg inspector	1,440 00	174 00	1,042 46
Burns, Wm. W., Winnipeg, swine grader, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	596 85
Cockerill, G. R., Winnipeg, swine grader, Sept. 22 to Mar. 31 at $1,920	1,008 00	.....	56 75
Crozier, M. G., Winnipeg, egg inspector	1,440 00	.....	800 75
Hall, H. C., Winnipeg, swine grader, 3 m. to June 30 at $1,920	480 00	.....	305 35
Hancock, L., Winnipeg, swine grader, 3 m. at $2,040, district swine grader, 9 m. at $2,400	2,310 00	.....	1,866 74
Hanson, H. W., Cartwright, dairy recorder and tester, April 1 to July 14 at $1,080	310 65	.....	357 60
Hobbs, L., Winnipeg, clerk-stenographer, 6 m. at $960 (less paid from H. of A. vote $132.50)	347 50		
Johns, E., St. Boniface, junior stockyard agent	1,800 00	40 00	513 40
Johnson, G. W., Winnipeg, poultry promoter, 6 d. in Mar., 1924, at $5.50	33 00	.....	54 75
Klintberg, S. I. J., Bird's Hill, inspector, 8 d. at $7, 56 d. (broken periods) at $8	504 00	.....	513 72
Kloot, Mrs. I. P., St. Boniface, clerk-typist	960 00	315 00	
Lewis, F. M., Winnipeg, district promoter, Mar. 1 to 6 (noon), at $1,920	28 39	.....	110 50
Maddox, J., St. Boniface, junior stockyard agent	1,800 00	40 00	24 75
McAuley, R. F., Winnipeg, promoter, 4 m. at $1,560, swine grader, 8 m. at $1,920	1,800 00	.....	720 58
McCullough, A. C., Winnipeg, district poultry promoter, 6 m. at $2,280, 6 m. at $2,400	2,340 00	.....	2,270 61
McKechnie, W. S., Winnipeg, distributor	1,680 00	50 00	1,904 94

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. Détail des Traitements—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 49—Live Stock—Con.—Bétail—Suite			
Manitoba—Conc.—Fin			
McLoughry, R. A., Winnipeg, distributor, 9 m. at $1,500, 3 m. at $1,560	$ 1,515 00	$ 139 00	$ 2,385 69
Norquay, J., Winnipeg, district promoter, 6 m. at $2,040, 6 m. at $2,160	2,100 00	.....	1,888 97
Stuart, D. R., Winnipeg, district sheep promoter	2,040 00	.....	2,545 51
Thorsteinusson, T. B., St. Boniface, senior clerk, June 20 to Oct. 31 at $1,320	480 33		
Webster, A. T., Winnipeg, district promoter, Mar. 7 to 31 at $1,920	129 03	.....	64 85
Whitten, A., Winnipeg, senior egg inspector, April 1 to 30 at $1,800	150 00	.....	4 86
Young, M. J., Winnipeg, junior clerk-stenographer, 9 m. at $900, 3 m. at $600, arrears 1923-24, $63.71	888 71		
Saskatchewan—Salaries and bonus—Traitements et boni, $14,290.44; expenses—dépenses, $10,608.76			
Baston, J., Regina, egg inspector, 3 m. at $1,440, 9 m. at $1,560	1,530 00	114 00	1,239 05
Beauchamp, M. A., Qu'Appelle, clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00		
Byers, J., Valjean, district promoter, 3 m. at $1,920, 9 m. at $2,040	2,010 00	.....	3,724 11
Cass, G., Regina, clerk-stenographer, July 7 to 26 at $960	51 61		
Douglas, R. M., Tantallon, distributor	1,440 00	174 00	2,513 95
Follet, H., Duval, district promoter, 47 d. (broken periods), at $6	282 00	.....	276 30
Kezar, J. H., Moose Jaw, junior stockyard agent, 49 d. (broken periods) and Nov. 10 to Mar. 31 at $1,620	850 65	.....	45 00
Laing, R. G., Moose Jaw, egg inspector, July 3 to Oct. 15 and Mar. 11 to 31 at $1,440	491 61	49 57	291 95
McLean, J. M., Saskatoon, egg inspector, Nov. 8 to Mar. 31 at $1,440	572 00	.....	343 87
Pawley, J. L., Prince Albert, stockyard agent, grade 1, 6 m. at $1,920, 6 m. at $2,040	1,980 00	.....	128 05
Stetson, C. N., Moose Jaw, stockyard agent, grade 1	2,040 00	.....	750 31
Whiting, F. G., Qu'Appelle, distributor	1,680 00	50 00	1,296 17
Alberta—Salaries and bonus—Traitements et boni, $46,029.42; expenses—dépenses, $37,090.22			
Alloway, R., Edmonton, distributor	1,620 00	54 00	2,272 78
Aynsley, O. A., Calgary, swine grader, 9 m. at $2,040, 3 m. at $2,160	2,070 00		
Baird, C. H., Lethbridge, poultry promoter, 14 d. to Dec. 12 at $5	70 00	.....	75 72
Clyde, T. T., Edmonton, poultry promoter, Nov. 24 to Mar. 31 at $1,320	465 66	.....	634 66
Cormie, G. M., Edmonton, district poultry promoter	2,280 00	.....	2,380 72
Curtis, N., Edmonton, stockyard agent, grade 2	2,760 00	.....	884 48
Douglas, K. M., Edmonton, clerk-stenographer, Nov. 7 to Mar. 31 at $960	384 00		
Ennismore, R. H., Edmonton, egg inspector	1,800 00	40 00	1,292 00
Ferns, S. J., Strathmore, poultry inspector, 12 m. (less 31 d.), at $1,440	1,318 45	159 31	2,050 85
Freeborn, S. G., Calgary, district sheep promoter	2,400 00	.....	3,276 66
Gordon, J. B., Edmonton, clerk-stenographer	1,140 00		
Hagger, Wm. E., Edmonton, egg inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	42 50	1,175 37
Hansen, F. B., Edmonton, swine grader, April 1 to 30 at $1,920	160 00		
Higgins, J. R., Calgary, promoter of egg production, 6 m. at $2,040, 6 m. at $2,100	2,070 00	.....	2,878 15
King, F., Edmonton, dairy recorder and tester, Nov. 8 to Mar. 31 at $1,080	429 00	.....	360 80
Lowes, Wm. R., Edmonton, inspector, 60 d. (broken periods), at $8	480 00	.....	349 80
MacKenzie, D. A., Calgary, stockyard agent, grade 2, 3 m. at $2,400, 9 m. at $2,520	2,490 00	.....	314 00
Martin, F. R., Calgary, clerk-stenographer	960 00		
Mayne, J., Edmonton, egg inspector	1,440 00	174 00	1,442 26
McKenzie, W. C., Lethbridge, poultry promoter, 15 d. to Nov. 30 at $5	75 00	.....	86 97
McMillan, J. A., Edmonton, distributor, 3 m. at $1,500, 8 m. at $1,560	1,415 00	101 15	1,679 45
McMillan, J. D., Edmonton, distributor	1,680 00	50 00	2,885 28
Mills, E. H., Red Deer, dairy recorder and tester, Dec. 29 to Mar. 31 at $1,080	278 71	.....	195 10

Details of Salaries—Con. — Détail des Traitements—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 49—Live Stock–Conc.—**Bétail**–Fin			
Alberta—Conc.—Fin			
Moore, A. G., Edmonton, dairy promoter, 3 m. at $1,620, 9 m. at $1,680	$ 1,665 00	$ 51 00	$ 1,532 13
Moore, L. L. Jarrow, dairy recorder and tester, July 17 to Oct. 22 at $1,080	287 42	73 67	272 90
Morrison, A. S., Edmonton, distributor	1,680 00	50 00	3,170 42
Parmiter, F., Edmonton, dairy recorder and tester, Nov. 8 to Mar. 31 at $1,080	429 00	.....	435 71
Peterson, C. F., Edmonton, poultry promoter, April 1 to July 17 at $1,380	408 06	55 00	213 72
Proctor, A. M., Edmonton, clerk-stenographer, 13 d. to May 31 at $3	39 00		
Savage, T. A., Edmonton, clerk-stenographer, April 1 to Feb. 3 at $1,140	960 18		
Sharman, M., Edmonton, clerk-stenographer	960 00		
Simpson, F., Calgary, clerk-stenographer, April 1 to 30 at $1,140	95 00		
Syrotuck, Geo., Edmonton, promoter of egg production	1,800 00	40 00	1,697 70
Tallis, W. H., Calgary, junior stockyard agent, $1,800 (less paid by D. S. C. R., $44.69)	1,755 31	40 00	
Williamson, T., Edmonton, swine grader, 9 m. at $2,040, 3 m. at $2,160	2,070 00	.....	1,082 63
Wilson, R. E., Calgary, district promoter	2,160 00	.....	3,595 60
Wilson, Wm. F., Edmonton, promoter, 1 m. at $1,560; swine grader, Sept. 4 to Mar. 31 at $1,920	1,234 00	.....	854 36
British Columbia—Salaries and bonus—Colombie-Britannique—Traitements et boni, $25,072.29; expenses—dépenses, $13,893.24			
Barry, S. C., Vancouver, poultry inspector, Jan. 29 to Mar. 31 at $1,440	251 61	.....	302 10
Camsusa, M. R., Victoria, promoter	1,740 00	50 00	132 73
Ching, F. H., Vancouver, poultry inspector, 9 m. at $1,680, 3 m. at $1,740	1,695 00	.....	1,918 20
Davidson, M. D. H., Vancouver, clerk-stenographer	960 00		
Egerton, Geo. Victoria, dairy recorder and tester	1,380 00	186 00	466 80
Fairley, W. H., Vancouver, district poultry promoter	2,280 00	.....	1,176 16
Fisher, J. M., Vancouver, egg inspector, 9 m. at $1,440, 3 m. at $1,560	1,470 00	154 00	694 50
Hall, T. T., Salmon Arm, poultry inspector, April 1 to 9 and Aug. 22 to Mar. 31 at $1,440	914 71	110 59	1,365 05
Jones, I., Vancouver, clerk-stenographer, 18 d. to Aug. 23 at $3	54 00		
McKirdy, Wm., Chilliwack, inspector, 105 d. (broken periods), at $10	1,050 00	.....	1,065 15
Mitchell, L. A., Vancouver, dairy recorder and tester, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25	331 65
Morton, A., Vancouver, sheep promoter	1,740 00	.....	759 04
Nash, E., Collingwood, poultry inspector, 9 m. at $1,680, 3 m. at $1,740	1,695 00	50 00	1,362 08
Stewart, T. G., Victoria, distributor, 3 m. at $1,500, 9 m. at $1,560	1,545 00	.....	1,770 33
Thornfield, A., Vancouver, egg inspector, 3 m. at $1,680, 9 m. at $1,800	1,770 00	42 50	1,037 36
Wilson, R. R., Victoria, dairy recorder and tester	1,380 00	186 00	203 17
Wiltshire, W. E., New Westminster, dairy recorder and tester	1,380 00	186 00	620 08
Young, E., New Westminster, dairy recorder and tester, April 14 to Mar. 31 at $1,080	1,041 00	303 63	688 84
General—Salaries and bonus—En général—Traitements et boni, $19,974.66; expenses—dépenses, $13,106.58			
Ault, W. H., chief egg inspector	2,760 00	.....	591 17
Church, W. G., inspector, 313 d. at $10	3,130 00	.....	2,355 44
Fee, J. R., poultry exhibitor	1,620 00	54 00	2,672 81
Graham, W. L., district inspector, June 2 to Mar. 31 at $1,920	1,594 66	.....	805 33
Manners, D. M., exhibit decorator	1,500 00	154 00	647 60
McCallum, J. M., chief stockyards service, 9 m. at $2,880, 3 m. (less 6 d.), at $3,000	2,862 00	.....	2,563 14
McLennan, S. C., poultry exhibitor, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	1,602 71
McOuat, L. C., bacon specialist, 9 m. at $2,640, 3 m. at $2,760	2,670 00	.....	729 86
Zavitz, R. W., supervisor, record of performance for poultry	2,040 00	.....	1,138 52
	343,074 86	*11,868 92*	*229,519 75*

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 50—Seed, Feed and Fertilizer Control—Direction des semences, de la pâture et des engrais			
Nova Scotia—Nouvelle-Ecosse—Salaries and bonus—Traitements et boni, $5,886.31—expenses—dépenses, $2,502.38			
Clark, J. G., Truro, inspector, April 1 to June 18 (noon), and 7 m. at $1,740	$1,389 58	$29 88	$1,187 39
Jollymore, I. P., Truro, clerk-stenographer	1,080 00		
Moore, S. J., Truro, district inspector	2,880 00	.....	1,050 44
Wilson, S., Truro, inspector, 21 d. (broken periods) to Dec. 31 and 3 m. at $1,500	459 67	47 18	264 55
Prince Edward Island—Ile du Prince-Edouard—Salaries and bonus—Traitements et boni, $1,586.39—expenses—dépenses, $1,239.21			
McMillan, G., North River, inspector, 6 m. to Sept. 30 (less 17 d.) at $1,740, 5 m. at $1,860	1,563 77	22 62	1,239 21
Quebec—Québec—Salaries and bonus—Traitements et boni, $20,253.35—expenses—dépenses, $11,767.63			
Boivin, M. J., Quebec, analyst, April 1 to May 1 and Oct. 1 to Mar. 31 at $960	562 58		
Bouchard, A. M., Quebec, analyst, 6 m. at $960	480 00		
Bourgault, A. M., Quebec, junior analyst, 4 m. at $780	260 00		
Bourgault, B., Quebec, inspector	1,860 00	.....	1,608 68
Carrier, M. E., Quebec, clerk-sten., April 1 to June 6 and Aug. 15 to Mar. 31 at $960	779 87		
Catellier, M. T., Quebec, junior analyst, Feb. 2 to Mar. 31 at $780	127 68		
Cayonette, M. T., Quebec, junior analyst, 4 m. at $780	260 00		
Chasse, M. M., Quebec, clerk-sten., 6 m. at $960, 6 m. at $1,020	990 00		
Emond, L. A., Quebec, messenger-clerk, 3 m. to June 30 at $600	150 00	78 75	
Ferland, J. B., Ste. Marie, inspector, 6 m. at $1,740, 6 m. at $1,860	1,800 00	.....	2,055 53
Graton, A., Ste. Therese, inspector (1923-24)	.....	.....	46 70
Higginson, H. M., Quebec, junior analyst, April 1 to May 17 at $780	100 65		
Lachaine, O. W., Quebec, senior analyst, 2 m. to May. 31 at $1,500	250 00		
Langlois, A. A., Quebec, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	.....	1,320 76
Leblanc, L., Quebec, analyst, 6 m. at $960, 6 m. at $1,080	1,020 00		
O'Gorman, E. E., Quebec, senior analyst, 9 m. at $1,500, 3 m. at $1,620	1,530 00		
Pepin, A., Quebec, inspector, 89 d. to June 26 at $5; senior analyst, June 27 to Dec. 31 at $1,500; supervising analyst, 3 m. at $2,520	1,841 66	.....	605 45
Poisson, E., St. Pierre les Besquets, inspector, 9 m. at $1,740, 3 m. at $1,860	1,770 00	37 44	2,060 92
Roy, L., Quebec, clerk-sten., Feb. 11 to Mar. 31 at $960	131 43		
Royer, G., Quebec, messenger-clerk, Jan. 9 to Mar. 31 at $600 (less ½d.)	136 29		
Shink, T., Quebec, clerk-sten., 9 d. to April 10 at $3	27 00	.....	
Simard, J., Quebec, district inspector	2,880 00	.....	2,225 45
Thomas, R., Montreal, inspector, 3 m. at $1,500, 9 m. at $1,620	1,590 00	.....	1,844 14
Ontario—Salaries and bonus—Traitements et boni, $34,306.87—expenses—dépenses, $15,771.81			
Allaway, C. M., Toronto, junior analyst, Feb. 18 to Mar. 31 at $780	90 54		
Barrack, A., Toronto, jr. clerk-sten., Nov. 7 to Jan. 31 at $600; clk.-sten., 2 m. at $960	300 00		
Clark, D. M., Toronto, jr. clerk-typist, 2 m. to May 31 at $720	120 00		
Culham, M., Toronto, junior analyst, Feb. 2 to Mar. 31 (less 5½ d.) at $780	114 91		
Davis, M., Toronto, junior clerk-sten., 60 d. (broken periods) to Nov. 12 at $720, Feb. 10 to Mar. 31 at $600	200 82		
Elliott, G. E., Toronto, inspector, 3 m. at $1,740, 9 m. at $1,860	1,830 00	12 48	1,285 97
Hamilton, T. D. C., Ottawa, asst. to chief, 12 m. (less 23 d.) at $2,400	2,248 39	.....	909 50
Hankinson, L. D., Brantford, inspector	1,860 00	.....	2,414 08
Horning, H. R., Toronto, inspector, 9 m. at $1,620, 3 m. at $1,740	1,650 00	40 38	2,296 89
Hull, J. W., Toronto, jr. analyst, 3 m. to June 30 at $900; analyst, Oct. 15 to Mar. 31 at $960	668 87		
Johnston, L. J., Ottawa, inspector	1,860 00	.....	1,118 37
Kring, M. A., Toronto, junior clerk-sten., 3 m. at $900	225 00		
Lawrence, M. L., Toronto, junior analyst, April 1 to June 14 at $900; analyst, 6 m. at $960	665 00		

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 50—Seed, Feed and Fertilizer Control—Con.—**Direction des semences, de la pâture et des engrais**—Suite			
Ontario—Conc.—Fin			
Lennox, W. J. W., Toronto, district inspector	$2,880 00	.....	$ 729 05
MacDonald, J., Toronto, clerk-sten., Sept. 8 to Mar. 31 (less 6½ d.) at $960	524 56		
MacLennan, M., Toronto, clerk-sten., April 1 to Jan. 26 at $960	787 09		
McArthur, A. M., Toronto, jr. analyst, 4 m. at $1,080	360 00	.....	31 25
McKay, J. W., Ottawa, inspector, 9 m. at $1,500, 3 m. at $1,620	1,530 00	.....	1,675 02
Nicol, L. D., Toronto, jr. clerk-typist, Nov. 15 to Mar. 31 at $600	226 66		
Palmer, C. L. T., Toronto, inspector	1,500 00	$ 154 00	544 53
Pearson, H. W., Belleville, inspector	1,860 00	.....	2,032 52
Pearson, R. M., Toronto, analyst, April 1 to May 17 at $1,200, 4 m. to Nov. 30 at $960	474 84		
Shore, F. K., Toronto, senior analyst	1,620 00		
Sibbitt, R. H., Kingston, inspector, 3 m. at $1,620, 6 m. at $1,740	1,275 00	.....	976 10
Watson, E. J., Toronto, jr. analyst, April 1 to June 16 at $900; analyst, 6 m. (less 1½ d.) at $960	666 13		
Waugh, R. F., Ottawa, inspector, 4 m. at $1,500	500 00		
White, A. M., Toronto, analyst	1,320 00	186 00	
White, S., Toronto, inspector	1,620 00	31 20	1,411 52
Wiley, L. L., Toronto, analyst	960 00		
Winthrop, W. J., Toronto, analyst, 9 m. to Dec. 31 at $1,380	1,035 00		
Wright, W. H., Toronto, supervising analyst, 9 m. at $2,880, 3 m. at $3,000	2,910 00	.....	347 01
Manitoba—Salaries and bonus—Traitements et boni, $29,224.19—expenses—dépenses, $10,231.49			
Anderson, A. W., Winnipeg, sr. analyst, 3 m. at $1,740, 9 m. at $1,860	1,830 00		
Black, L. W., Winnipeg, inspector, 12 m. (less June 18 noon to July 13) at $1,740	1,618 77	46 43	2,112 97
Blakeman, J. E., Winnipeg, district inspector	2,760 00	.....	1,815 02
Brett, E., Winnipeg, inspector, July 21 to 23, Aug. 1 to Sept. 2, Feb. 16 to Mar. 31 at $1,500	328 47	.....	474 00
Carter, A. M. W., Winnipeg, senior clerk	1,620 00		
Chalmers, B., Winnipeg, jr. clerk-typist, 33 d. to May 31 at $2	66 00		
Coltart, T. H., Winnipeg, inspector, 2 m. to May 31 at $1,500, 39 d. to Sept. 5 and 3 m. at $1,620	825 56	44 84	833 37
Crispin, A., Winnipeg, clerk-sten., 9 m. at $1,020, 3 m. at $1,080	1,035 00		
Foulds, F., Winnipeg, supervising analyst, 9 m. at $2,880, 3 m. at $3,000	2,910 00	.....	508 71
Froste, A. B. A., Winnipeg, clerk-stenographer	960 00	315 00	
Gunn, V., Winnipeg, jr. analyst, Dec. 15 to Mar. 31 at $780	230 65		
Hall, L. A., Winnipeg, jr. clerk-typist, Dec. 4 to Mar. 31 at $600	195 16		
Heise, A. C., Winnipeg, inspector, 3 m. at $1,620, 9 m. at $1,740	1,710 00	.....	1,010 08
L'Heureux, C., Winnipeg, jr. clerk-typist, Jan. 22 to Mar. 31 at $600	116 13		
Loucks, C. H., Winnipeg, junior analyst, Nov. 21 to Mar. 31 (less ½ d.) at $780	280 62		
MacKay, A., Winnipeg, junior analyst, Feb. 27 to Mar. 28 at $780	63 35		
McDonald, J. C., Winnipeg, analyst, 6 m. at $1,200, 6 m. at $1,320	1,260 00		
McIntyre, J., Winnipeg, office boy, Dec. 15 to Mar. 31 at $300	88 70		
McPherson, A., Winnipeg, insp., 3 m. at $1,620, 9 m. at $1,740	1,710 00	.....	1,693 69
Melsted, G., Winnipeg, analyst, 3 m. at $1,320, 9 m. at $1,380	1,365 00		
Morrison, E. M., Winnipeg, clerk-typist	960 00		
Noble, J. C., Winnipeg, inspector	1,620 00	.....	1,344 33
Sinclair, H. C., Winnipeg, analyst, 3 m. at $1,320, 9 m. (less 9 d.) at $1,380	1,330 87		
Thomas, P., Winnipeg, junior analyst, Nov. 21 to Mar. 31 at $780	281 67		
Walker, W. E., Winnipeg, inspector, Nov. 15 to Mar. 31 at $1,500	566 66	.....	57 88
Wilson, E. P., Winnipeg, analyst, 3 m. at $1,320, 9 m. at $1,380	1,365 00		
Young, N., Winnipeg, inspector, April 15 to Mar. 31 at $1,740	1,672 33	47 98	381 44
Alberta—Salaries and bonus—Traitements et boni, $21,909.30—expenses—dépenses, $6,206.31			
Ballantyne, P. M., Calgary, analyst, April 1 to 24 (less 2½ d.) at $960; inspector, 37 d. (broken periods) at $5, Nov. 5 to Mar. 31 at $1,500	850 88	18 90	520 48

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries—Conc. Détail des Traitements—Fin	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 50—Seed, Feed and Fertilizer Control–Conc.—Direction des semences, de la pâture et des engrais–Fin			
Alberta–Conc.—Fin			
Buckingham, E. H., Calgary, inspector, Jan. 14 to Mar. 31 at $1,500	$ 322 58	.....	$ 31 60
Clark, T. O., Calgary, inspector, 15 d. to Aug. 29 at $5	75 00	.....	117 05
Davis, D., Calgary, jr. analyst, Jan. 6 to Mar. 31 at $780	184 51		
Hanna, E. M., Calgary, senior clerk,	1,380 00		
Henderson, M. L., Calgary, clerk-sten., 3 m. at $960, 9 m. at $1,020	1,005 00		
Hope, A., Calgary, senior analyst	1,860 00	.....	31 15
Hutton, M. F., Calgary, jr. clerk-sten., 4 m. to July 30 at $720; clerk-sten., Sept. 2 to Mar. 31 at $960	797 33		
Leggatt, C. W., Calgary, supervising analyst, 9 m. at $2,640, 3 m. at $2,760	2,670 00	.....	986 25
McBeath, J. C., Calgary, inspector, April 1 to June 12 at $1,500, July 19 to Sept. 8 and Mar. 12 to 31 at $1,620	614 71	$ 41 28	554 69
McIvor, M. I., Calgary, jr. clerk-sten., Jan. 22 to Mar. 31 at $600	116 12		
Milne, B. C., Calgary, inspector, 12 d. to Aug. 27 at $5	60 00	.....	143 16
Morrison, W. S., Calgary, inspector, 13 d. to Aug. 27 at $5	65 00	.....	193 84
Muir, I., Calgary, jr. analyst, Jan. 17 to Mar. 21 at $780	140 48		
Patterson, M. M., Calgary, analyst	1,320 00		
Ramage, G. B., Calgary, analyst, 9 m. at $1,320, 3 m. at $1,380	1,335 00		
Reader, D. E., Calgary, jr. analyst, April 1 to May 13 at $780; analyst, Sept. 16 to Mar. 31 (less 28 d.) at $960	538 01		
Robertson, F. K., Calgary, analyst, 9 m. at $960, 3 m. at $1,080	990 00		
Smith, C. A. S., Calgary, inspector, 91½ d. to June 14 at $5	457 50	.....	267 80
Smith, L. A., Calgary, clerk-sten., 3 m. at $1,020, July 1 to Nov. 28 at $1,080	699 00		
Stewart, G. M., Calgary, district inspector	2,880 00	.....	2,470 79
Stooke, M., Calgary, junior analyst, 4 m. at $780	260 00		
Tapp, C. T., Calgary, inspector	1,740 00	50 00	682 90
Taylor, T. H., Calgary, inspector, April 1 to May 20 at $1,620	222 10	.....	206 60
Tupper, L. E., Calgary, jr. analyst, 2 m. to May 31 at $780; analyst, Nov. 11 to Mar. 31 at $960	503 33		
Walker, A. M., Calgary, jr. analyst, 2 m. to May 31 at $780; analyst, Oct. 15 to Mar. 31 at $960	573 87		
Wilson, E. J., Calgary, jr. clerk-sten., Jan. 8 to Mar. 31 at $600	138 70		
British Columbia—Colombie-Britannique—Salaries and bonus—Traitements et boni, $2,660—expenses—dépenses, $2,798.18			
Jones, T. H., Vernon, inspector, 2 m. to May 31 and 2 m. to Mar. 31 at $1,500	500 00	.....	822 59
McMeans, A., Vancouver, production specialist	2,160 00	.....	1,975 59
	114,622 05	*1,204,36*	*50,517 01*
Vote 52—Agricultural Produce Marketing Agent in Great Britain—Agent de vente de produits agricoles en Grande-Bretagne			
Wilson, W. A., London, Eng., $5,040, living allowance, $1,200	6,240 00	.....	2,760 42
	6,240 00	.....	*2,760 42*
Total ($2,826,950.13)	2,024,230 50	76,094 90	726,624 73

RECAPITULATION—RÉCAPITULATION

Vote 40—Experimental Farms (Page A—21)	346,577 34	
Votes 42 and 416—Destructive Insect and Pest Act (Page A—26)	249,089 87	
Vote 43—Dairying (Page A—28)	122,424 86	
Vote 45—Fruit (Page A—30)	145,857 45	
Vote 46—Health of Animals (Page A—42)	1,140,171 62	
Vote 49—Live Stock (Page A—48)	572,594 61	
Vote 50—Seed, Feed and Fertilizer Control (Page A—51)	165,139 06	
Vote 52—Agricultural Produce Marketing Agent in Great Britain (Page A—51)	9,000 42	
Vote 363—Provisional Bonus Allowance (Page A—51)	76,094 90	
Total	2,826,950 13	

Vote 40—Experimental Farms—Fermes expérimentales

Central Farm, Ottawa and General—Ferme centrale à Ottawa, et en général, ($417,902.02)

Officials: salaries and bonus, $34,751.83; expenses, $7,319.55.....(Page A—16)	42,071 38
Labourers: wages, $170,952.51; expenses, $3,670.36	174,622 87
Canadian National Live Stock Records, registration and transfers	1,549 75
McKeever, A.: lettering, panels 111, $585, legends 319, $451.25, signs 126, $280.50, sundries $366.30	1,683 05
Shear, Dr. C. L., Washington, D.C., collection of botanical specimens	1,000 00
Woods Mfg. Co., Ltd.: bags, $1,434.96; duck sheets, 100, $595; sundries, $71.41.	2,101 37
Feed, bedding, etc.: Arthur Blackburn, $2,017.38; Bole Grain Co., Ft. William, Ont., $2,087.60; E. B. Cay, Beatty, Sask., $2,250; W. R. Cumming, $1,375.50; Lake of the Woods Milling Co., $3,270.25; Maple Leaf Milling Co., Ltd., $5,708.50; Geo. Saunders, $2,147.05; sundry accounts, $2,479.19	21,335 47
Hardware, etc.: Mulhall Hardware Co., Ltd., $1,307.04; sundry accounts, $3,502.80	4,809 84
Implements, machinery, repairs, etc.: Canadian Vickers, Ltd., $2,340; Perfection Flax Pulling Machines, Ltd., $1,200; sundry accounts, $8,468.41	12,008 41
Lumber and building supplies: M. N. Cummings, $1,110.38; MacDonell, & Conyers, Ltd., $1,188.41; sundry accounts, $4,016.37	6,315 16
Photography and supplies: Interior Dept., $1,179.22; Trade and Commerce Dept. $1,012.57; sundry accounts, $1,384.94	3,576 73
Scientific apparatus, instruments and laboratory supplies: Canadian Laboratory Supplies, $1,149.07; Topley Co., $1,490.11; sundry accounts, $2,003.77	4,642 95
Seeds, bulbs and nursery supplies: Dayton, Ohio, Fruit Tree Label Co., $1,502.87; Kenneth McDonald & Sons, Ltd., $1,730.19; sundry accounts, $6,303	9,536 06
Soil moisture investigation work, Swift Current, Sask.: office expenses, $482.50; outlay for labour, $1,417; sundry accounts, $611.47	2,510 97
Various payments: alcohol, $825.49; apiary, $482.19; automobile supplies, oil, etc., $3,832.57; bags, $1,170.78; buttermilk, $851.76; cheese cloth, etc., $819.29; electrical supplies, $1,285.66; furniture, $416.86; groceries, $350.54; harness, $465.27; laundry, $687.29; poultry supplies, $738.53; telephone and telegraph services, $1,492.86; tobacco division, $792.33; veterinary services and supplies, $967.67; sundries, $6,868.74	22,047 83
Rentals: T. Bayne, 22 ac., $187; A. Dynes, 34 ac., $340, building, $75; L. L. Mulligan estate, 51 ac., $500; Ottawa South Property Co., $250	1,352 00
House allowance for officials at $30 per m.: H. T. Gussow, E. S. Hopkins, A. G. Lockhead, G. P. McRostie, L. H. Newman, F. C. Nunnick, C. M. Slagg (10 m.)	2,460 00
Office expenses and sundry outlay of officials	1,502 69
Outlay for entertainment of delegates, etc.: H. Hyde & Co., $173.82; Rogers, Ltd., $448.45; Shaw Bread Co., $147.31; sundries, $65.85	835 43
Advertising, $522.70; customs, $1,867.29; express and freight, $9,282.40; periodicals, $1,068.44	12,740 83
Department of Printing and Stationery, supplies	75,286 47
Purchase of pure bred stock: horses, 11, $2,700; cows, 5, $2,670; sows, 4, $140; steers, 136. $6,697.01; transportation, insurance, commission, etc., $1,705.75..	13,912 76

Kentville, N.S.—Kentville, N.-E., ($52,706.53)

Officials: salaries and bonus, $17,679.08; expenses, $653.09.....(Page A—16)	18,332 17
Labourers, wages, 12 m	18,041 42
Feed, bedding, etc.: United Fruit Co., Ltd., $3,610.84; sundry accounts, $1,572.64.	5,183 48
Various payments: apple barrels and baskets, $1,176.56; automobile supplies, $376.42; blacksmithing, $428.70; gasoline and oil, $994.49; hardware, $1,026.32; harness, $313.18; implements, machinery, etc., $525.39; lumber, $382.21; seeds, bulbs and nursery supplies, $552.68; spraying mixtures, $390.60; veterinary services and supplies, $177.35; sundry accounts, $2,098.31	8,442 21
Express and freight, $745.99; postage, $186.08; telegraph and telephone services, $136.06	1,068 13
Purchase of steers for experimental feeding, 32, 31,220 lb	1,639 05

Vote 40—Experimental Farms—Continued—**Fermes expérimentales**—Suite

Nappan, N.S.—Nappan, N.-E., ($48,686.38)

Officials: salaries and bonus, $13,509.29; expenses, $726.55	(Page A—16)	14,235 84
Labourers, wages, 12 m.		18,204 02
Feed, bedding, etc.: E. W. Cochran & Son, $5,954.19; Ogilvie Flour Mills Co., $1,451.48; sundry accounts, $1,405.23		8,810 90
Various payments: apiary, $132.78; automobile supplies, $237.03; Chevrolet touring car, $870; electricity, $188.65; fertilizer, $263.43; gasoline and oil, $418.68; hardware, $875.40; implements, machinery, etc., $298.46; seeds, bulbs and nursery supplies, $622.71; veterinary services and supplies, $165.95; sundry accounts, $1,153.09		5,226 18
Express and freight, $617.47; postage, $147.42; telephone and telegraph service, $223.55		988 44
Purchase of steers for experimental feeding, 24, 24,810 lb.		1,221 00

Charlottetown, P.E.I.—Charlottetown, I.P.-E., ($40,503.05)

Officials: salaries and bonus, $10,203.29; expenses, $330.39	(Page A—16)	10,533 68
Labourers: wages, $17,577.57; expenses, $56.75		17,634 32
Feed, bedding, etc.: Carter & Co., Ltd., $1,491.40; sundry accounts, $2,861.79		4,353 19
Payments under $1,000: automobile supplies, gasoline, etc., $857.19; blacksmithing, $273.45; express and freight, $226.11; fertilizer, $694.70; hardware, $578.09; implements, machinery, etc., $360.24; lumber, $317.25; postage, $182; seeds and nursery supplies, $321.48; tiles, $236.17; sundry accounts, $1,567.49		5,614 17
Rental of land, 12 m., $738.05; outlay for entertainment of delegates, $156.72		894 77
Purchase of stock: heifer, $250; steers, 22,235 lb., $1,222.92		1,472 92

Fredericton, N.B., ($49,457.61)

Officials: salaries and bonus, $13,283.19; expenses, $397.91	(Page A—17)	13,681 10
Labourers, wages		21,313 58
Various payments: automobile supplies, $201.70; building material, $1,852.35; feed, bedding, etc., $3,721.75; fertilizer, $927.55; gasoline and oil, $455.40; hardware, $996.82; implements, machinery, etc., $732.47; seeds and nursery supplies, $1,000.20; sundry accounts, $2,299.44		12,187 68
Express and freight, $590.80; postage, $275.85; telephone and telegraph service, $249.85		1,116 50
Purchase of pure bred stock: mares, 3, $675; pigs, 25, $198.75; sheep, 23, $210; sundry accounts, $75		1,158 75

Cap Rouge, Que—Cap-Rouge—Qué. ($77,604.00)

Officials: salaries and bonus, $17,544.99; expenses, $1,301.38	(Page A—17)	18,846 37
Labourers: wages, $16,235.43; expenses, $3.90		16,239 33
Feed, bedding, etc.: Canadian Industrial Alcohol Co., $1,240; J. B. Renaud Co., Ltd., $1,236.37; A. J. Valois, St. Barthélémi, Que., $2,351.33; Western Canada Flour Mills, Co., Ltd., $1,212.70; sundry accounts, $2,360.88		8,401 28
Implements, machinery, repairs, etc.: Louis Lavoie, Quebec, $2,333.23; sundry accounts, $1,522.95		3,856 18
Various payments: automobile supplies, $883.70; electrical supplies, $675.78; fertilizer, $593.58; gasoline and oil, $1,388.18; hardware, $697.27; harness, $532.19; lumber, cement, etc., $1,185.30; seeds, bulbs and nursery supplies, $697.90; sundry accounts, $1,821.67		8,475 57
Outlay for entertainment of delegates: supplies, E. Lapointe, $326.41, sundry accounts, $59.63; meals, Gus. Langelier, $366, Mrs. G. Bedard, $30.60		782 64
Customs, $144.35; express and freight, $1,273.67; postage, $143.15; telephone and telegraph service, $603.48		2,164 65
Outlay at St. Joachim Horse Farm ($18,837.98)—		
Labourers: wages, $9,532.45; expenses, $144.25		9,676 70
Feed, bedding, etc.: D. E. Drolet & Fils, Quebec, $1,380; sundry accounts, $3,353.14		4,733.14
Various payments: freight, $604.86; hardware, $499.47; harness, $268.26; lumber, $1,191.94; seeds, $184.58; tiles, $470.50; sundry accounts, $1,208.53		4,428 14

Vote 40—Experimental Farms—Continued—**Fermes expérimentales**—Suite

La Ferme, Que.—La Ferme, Qué. ($36,438.85)

Officials: salaries and bonus, $9,079; expenses, $372.65.....(Page A—17)	9,451 65
Labourers: wages, $17,438.74; expenses, $83.13.....	17,521 87
Various payments: apiary, $123.61; dynamite, $110; feed, bedding, etc., $3,457.32; fertilizer, $506.55; gasoline and oil, $367.09; hardware, $479.33; harness, $148.87; implements, machinery, etc.; $659.26; lumber, $337.33; meals furnished to sundry persons, $176; poultry supplies, $169.06; seeds, bulbs and nursery supplies, $753.40; veterinary services and supplies, $135.03; sundry accounts, $1,255.99.....	8,678 84
Express and freight, $657.22; postage, $129.27.....	786 49

Lennoxville, Que.—Lennoxville, Qué. ($53,872.03)

Officials: salaries and bonus, $14,083.82; expenses, $1,185.73.....(Page A—17)	15,269 55
Labourers: wages, $18,777.89; expenses, $40.35.....	18,818 24
Morisset & Frere, Sherbrooke, 1 Dodge touring car.....	1,450 00
Feed and bedding: Clarke and Stewart, $3,552.42; Lennoxville Grain and Provision Co., $2,976.37; sundry accounts, $1,374.90.....	7,903 69
Various payments: blacksmithing, $315.25; fertilizer, $798.25; gasoline and oil, $352.83; hardware, $725.78; implements, machinery, etc., $540.42; lumber, $526.47; meals furnished to sundry persons, $114.80; rental of land, 12 m., $100; seeds, bulbs and nursery supplies, $628.68; transportation of cattle to Great Britain, $245.46; sundry accounts, $1,124.97.....	5,472 91
Express and freight, $316.42; postage, $162.48; telephone service, $233.83.....	712 73
Purchase of stock: steers, 92, $3,914.91; heifers, 3, $330.....	4,244 91

Ste. Anne de la Pocatière, Que.—Ste-Anne de la Pocatière, Qué. ($45,125.47)

Officials: salaries and bonus, $13,360.20; expenses, $822.56.....(Page A—18)	14,182 76
Labourers: wages, $15,508.82; expenses, $14.65.....	15,523 47
Feed, bedding, etc.: P. G. Buissiere & Co., $2,493.70; William Pelletier, $1,320; sundry accounts, $4,333.41.....	8,147 11
Various payments: apiary, $146.87; automobile supplies, $133.06; gasoline and oil, $314.27; hardware, $583.38; harness, $187.92; implements, machinery, etc., $256.58; lumber, $294.03; photography, $144.11; posts, etc., $225.10; rental of land, 12 m., $300; seeds, bulbs and nursery supplies, $817.98; veterinary service and supplies, $200.46; water service, $282.80; sundry accounts, $2,249.90	6,136 46
Express and freight, $804.06; postage, $167; telephone and telegraph service, $164.61	1,135 67

Kapuskasing, Ont. ($49,880.88)

Officials: salaries and bonus, $11,698.13; expenses, $713.66.....(Page A—18)	12,411 79
Labourers, wages 12 m.....	25,183 50
Imperial Oil Ltd.: gasoline, 2,728 gal, $794.20; royalite, 440 gal., $113.96; sundries, $158.34	1,066 50
Feed, bedding, etc.: Kapuskasing Supply Co., $1,565.43; sundry accounts, $1,479.38	3,044 81
Various payments: express and freight, $1,538.44; hardware, $792.35; horses, 4, $700; implements, machinery, etc., $1,704.99; sawing lumber, $587.46; seeds, bulbs and nursery supplies, $903.30; telephone and telegraph service, $125.52; sundry accounts, $1,822.22.....	8,174 28

Brandon, Man. ($52,764.68)

Officials: salaries and bonus, $17,911.38; expenses, $934.09.....(Page A—18)	18,845 47
Labourers: wages, $19,302.20; expenses, $17.25.....	19,319 45
Imperial Oil Co., Ltd.: gasoline, 2,229 gal., $613.92; royalite oil, 2,224 gal., $545.72; sundries, $112.99.....	1,272 63
Feed, bedding, etc.: Quaker Oats Co., $1,318; sundry accounts, $2,929.14.....	4,247 14

Vote 40—Experimental Farms—Continued—**Fermes expérimentales**—Suite

Brandon, Man.—Conc.—Fin

Various payments: automobile supplies, $535.99; blacksmithing, $370.10; buttermilk, $279.20; electrical service and supplies, $271.54; hardware, $701.04; harness, $259.10; implements and machinery, $1,760.47; laboratory apparatus, $248.14; lumber, $508.62; photography, $170.45; seeds and nursery supplies, $398.69; veterinary services and supplies, $258.41; sundry accounts, $1,251.04.	7,012 79
Rental of land, 122 ac., 12 m. to April 30, 1925	250 00
Express and freight, $397.56; postage, $555.67; telephone and telegraph service, $150.44	1,103 67
Purchase of steers for experimental feeding: 24, $683.53; feed, etc., $30	713 53

Morden, Man. ($37,830.15)

Officials: salaries and bonus, $9,917.50; expenses, $1,053.23.....(Page A—18)	10,970 73
Labourers, wages 12 m.	15,146 39
Various payments: apiary, $255.71; automobile supplies, $235.55; bags, $286.81; blacksmithing, $319.55; Chevrolet touring car, $870; feed, bedding, etc., $591.45; fruit baskets, crates, etc., $279.58; gasoline and oil, $404.95; hardware, $1,327.84; hot-bed sashes, etc., $170.15; implements, machinery, etc., $1,033.72; lumber, $1,177.85; moss, $225; photography, $132.95; rental of land, 55 ac., 12 m. $255; seeds, bulbs and nursery supplies, $1,707.06; sundry accounts, $1,305	10,578 17
Express and freight, $898.36; postage, $115.06; telephone and telegraph service, $121.44	1,134 86

Indian Head, Sask. ($51,736.79)

Officials: salaries and bonus, $14,733.03; expenses, $620.93.....(Page A—18)	15,353 96
Labourers: wages, $21,018.26; expenses, $259.80	21,278 06
British American Oil Co., Ltd.: gasoline, 2,837½ gal., $869.08; motorine, 180½ gal., $162.40; sundry accounts, $132.97	1,164 45
McKenzie Thresher Co.: hire of tractor, 217 h., $542.50; tractor operator, 350 h., $315; clearing 13¼ ac. stump land, $331.25; sundries, $504.72	1,693 47
Various payments: blacksmithing, $591.85; feed bedding, etc., $3,655.45; hardware, $546.25; harness, $204.55; implements, machinery, etc., $1,498.92; lumber and cement, $571.75; seeds, bulbs and nursery supplies, $828.67; veterinary services and drugs, $441.65; sundry accounts, $1,792.35	10,131 44
Expenses *re* injury to Rueben Thompson, medical services	250 00
Express and freight, $635.70; postage, $238.96; telephone and telegraph service, $105.75	980 41
Purchase of pure-bred stock: bull, $800; sundries, $85	885 00

Rosthern, Sask. ($36,332.99)

Officials: salaries and bonus, $10,466.25; expenses, $694.29.....(Page A—19)	11,160 54
Labourers: wages, $15,048.35; expenses, $151.70	15,200 05
Campbell, D. A., expenses *re* transportation of cattle to Great Britain	1,274 33
Feed, bedding, etc.: F. W. Peters, $2,005.68; sundry accounts, $2,729.56	4,735 24
Various payments: apiary, $258.83; automobile supplies, $135.40; gasoline and oil, $448.10; hardware, $538.89; implements, machinery, etc., $574.03; lumber, $130.45; seeds, bulbs and nursery supplies, $258,48; sundry accounts, $858.81.	3,202 99
Express and freight, $589.92; telephone and telegraph service, $169.92	759 84

Scott, Sask. ($35,321.24)

Officials: salaries and bonus, $9,270 47; expenses, $729.43.....(Page A—19)	9,999 90
Labourers, wages, 12 m	11,713 15
Feed, bedding, etc.: Security Elevator Co., $2,229.74; sundry accounts, $2,839 30.	5,069 04
Implements, machinery, etc.: International Harvester Co., $1,202.34; sundry accounts, $1,047.24	2,249 58

Vote 40—Experimental Farms—Continued—**Fermes expérimentales**—Suite

Scott, Sask.–Conc.—Fin

Various payments: bags, etc., $206.12; blacksmithing, $156.80; gasoline and oil, $540.88; hardware, $801.37; harness, $193.75; lumber, $295.38; rental of pasture, $100; seeds, bulbs, etc., $287.23; tank, $762; transportation of cattle to Great Britain, $470.28; water service, $189.50; sundry accounts, $657.86..		4,661 17
Express and freight, $614.16; telephone and telegraph service, $139.48.....		753 64
Purchase of steers for experimental feeding, 20, 21,250 lb., $856.14; sundries, $18.62		874 76

Swift Current, Sask. ($37,121.09)

Officials: salaries and bonus, $5,515.98; expenses, $809.44.....(Page A—19)		6,325 42
Labourers: wages, $16,445.11; expenses, $32.10.....		16,477 21
Great West Implement Co.; Tudor sedan, $923; sundries, $265.....		1,188 00
Hardware, paints, etc.: W. W. Cooper Co., $1,305.10; sundry accounts, $565.21..		1,870 31
Implements and machinery: Massey Harris Co., $1,127.64; sundry accounts, $794.15.....		1,921 79
Lumber supplies: Lumber Manufacturers' Yards, $1,091.47; sundry accounts, $1,624.00.....		2,715 47
Various payments: blacksmithing, $180.65; electric supplies, $235.03; gasoline and oil, $826.36; harness, $258.60; hardware, $253.03; plumbing, $225.80; rental of land 12 m., $480; seeds, bulbs and nursery supplies, $480.27; sundry accounts, $1,093.96.....		4,033 70
Express and freight, $438.46; postage, $154.31; telephone and telegraph service, $175.77.....		768 54
Purchase of stock: steers, 24, 27,890 lb., $1,245.65; horses, 3, $500; sows, 3, $75..		1,820 65

Lacombe, Alta. ($55,459.15)

Officials: salaries and bonus, $13,405.27; expenses, $864.88.....(Page A—19)		14,270 15
Labourers, wages, 12 m.....		22,401 56
Feed, bedding, etc.: Northwest Mill and Feed Co., Ltd., $1,015; sundry accounts, $4,331.94.....		5,346 94
Various payments: apiary, $220.28; automobile supplies, $1,100.80; blacksmithing, $579.69; electric supplies, $121.60; expenses *re* injury to Norman Brooks, $239; hardware, $894.21; harness, $346.38; implements and machinery, $1,293.59; lumber, $330.99; seeds, bulbs and nursery supplies, $909.86; veterinary services and supplies, $806.03; sundry accounts, $1,597.62.....		8,440 05
Express and freight, $1,073.67; postage, $259.62; telephone and telegraph service, $252.16.....		1,585 45
Rentals: Lacombe Agricultural Society, grounds and buildings, 12 m., $150; A. W. Sharp, 480 ac., $1,600.....		1,750 00
Purchase of pure bred stock: pigs, 23, $615; horses, 4, $550; bull, $500.....		1,665 00

Lethbridge, Alta. ($61,624.28)

Officials: salaries and bonus, $12,659.41; expenses, $2,355.37.....(Page A—19)		15,014 78
Labourers: wages, $20,668.05; expenses, $69.80.....		20,737 85
Campbell, D. A., expenses *re* shipment of live stock to Great Britain.....		1,647 89
Imperial Oil Co., Ltd.: gasoline, 1,579 gal., $485.38; royalite, 718 gal., $200.64; polarine, 179 gal., $186.16; sundries, $167.07.....		1,039 25
Feed, bedding, etc.: C. R. Daniel, $1,095.88; Ellison Milling and Elevator Co., Ltd., $2,872; F. O. Hyde & Co., $1,408.57; sundry accounts, $3,241.53.....		8,617 98
Various payments: apiary, $654.27; automobile supplies, $851.57; blacksmithing, $476.10; Ford truck, $615.31; gasoline and oil, $429.08; hardware, $1,113.40; implements, machinery, etc., $722.08; lumber, $217.08; pasturing sheep, $871.33; rental of land, 12 m., $280; seeds, bulbs and nursery supplies, $270.09; shearing sheep, $145.88; veterinary services and supplies, $111; sundry accounts, $2,087.60		8,844 79
Express and freight, $1,236.80; postage, $269.03; telephone and telegraph service, $371.81.....		1,877 64
Purchase of stock: steers, 80, $3,457.88; rams, 13, $330.30; sundries, $55.92.....		3,844 10

Vote 40—Experimental Farms—Continued—**Fermes expérimentales**—Suite

Agassiz, B.C.—Agassiz, C.-B. ($46,255.08)

Officials: salaries and bonus, $13,995.50; expenses, $1,181.83	(Page A—20)	15,177 33
Labourers: wages, $15,777.08; expenses, $123.90		15,900 98
Feed, bedding, etc.: Brackman-Ker Milling Co., Ltd., $1,821.15; Vancouver Milling & Grain Co., $1,324.65; sundry accounts, $4,796.53		7,942 33
Various payments under $1,000: automobile parts, gasoline and oil, $611.87; blacksmithing, $697.39; hardware, $414.30; implements, machinery and repairs, $652 55; laundry, $101; lumber, $127.33; photography, $280.76; seeds and nursery supplies, $182.58; veterinary services and supplies, $490.87; sundry accounts, $1,450.87		5,009 52
Express and freight, $710.76; postage, $275.96; telephone and telegraph service, $238.20		1,224 92
Purchase of pure-bred bull calf		1,000 00

Invermere, B.C.—Invermere, C.-B. ($31,357.15)

Officials: salaries and bonus, $8,041.75; expenses, $666.65	(Page A—20)	8,708 40
Labourers, wages, 12 m		9,581 83
Canada Ingot Iron Co., Ltd., Vancouver, 4.957.7 ft. iron flume		2,677 32
Sarnia Fence Co. Ltd., Winnipeg: fencing, 640 rods, $608; posts, 640, $518.40; sundries, $153.49		1,279 89
Feed, bedding, etc.: Lake Windermere Creamery, Ltd., $1,019; sundry accounts, $828 47		1,847 47
Implements, machinery, etc.: F. Richardson, $1,643.62; sundry accounts, $128.67		1,772 29
Various payments: automobile supplies, $498.34; blacksmithing, $177.85; express and freight, $516.32; hardware, $679.35; harness, $227.99; horses, 4, $750; lumber, $909 38; survey work, $755.30; water service, $207.08; sundry accounts, $768.34		5,489 95

Sidney, B.C.—Sidney, C.-B. ($33,228.60)

Officials: salaries and bonus, $10,330; expenses, $237.57	(Page A—20)	10,567 57
Labourers: wages, $13.757.65; expenses, $28.25		13,785 90
Feed, bedding, etc.: Mounce Feed Co., $1,216.99; Saanich Farmers' Exchange, $1,119.70; sundry accounts, $1,629.85		3,966 54
Various payments: apiary, $183.25; automobile supplies, $217.35; blacksmithing, $330 90; fertilizer, $154 90; fruit boxes, etc., $145.91; gasoline and oil, $299 85; hardware, $528.63; implements, tools, machinery, etc., $189 08; lumber, $233.81; photography, $130; seeds, bulbs and nursery supplies, $396.07; veterinary service and supplies, $642.06; sundry accounts, $791.57		4,243 38
Express and freight, $559.32; telephone service, $105.89		665 21

Summerland, B.C.—Summerland, C.-B. ($50,984.64)

Officials: salaries and bonus, $11,426 45; expenses, $1,120.45	(Page A—20)	12,546 90
Labourers: wages, $21,109.60; expenses, $15.60		21,125 20
Builders' supplies: Harvey and Elsey, $1,336.66; sundry accounts, $46.72		1,383 38
Feed, bedding, etc.: Vancouver Milling & Grain Co., $1,335.39; sundry accounts, $1,557.10		2,892 49
Various payments: automobile supplies, $329.95; blacksmithing, $320.15; boxes, crates, baskets, etc., $378.84; bull, $300; electric supplies, $182.72; expenses in connection with funeral of the late E. N Hardy, $184; gasoline and oil, $586 21; hardware, $2,131.68; harness, $489.07; implements and machinery, $661.22; piping flumes, etc., $460.25; plumbing, $504.01; rental of land, 12 m., $350; seeds, bulbs and nursery supplies, $1,086.90; veterinary services and supplies, $170.06; water service, $390; sundry accounts, $2,422.34		10,947 40
Express and freight, $1,605.97; postage, $185; telephone and telegraph service, $298.30		2,089 27

Vote 40—Experimental Farms—Continued—Fermes expérimentales—Suite

New Farms—Nouvelles fermes ($22,141.12)

Betsiamites, Que. ($528)—	
Rev. Father La Brie, allowance for experimental work	500 00
Outlay for labour	28 00
Beaverlodge, Alta. ($8,931.28)—	
Officials: salaries and bonus, $3,480; expenses, $256.13 (Page A—20)	3,736 13
Labourers, wages, 12 m	3,119 38
Albright, W. D.: rental of land, 40 ac., $400; horse hire, $75	475 00
Various payments: automobile supplies, $202.40; bags, $105.30; express and freight, $277.45; hardware, $283.76; photography, $110.60; telephone and telegraph service, $108.67; sundry accounts, $512.59	1,600 77
Fort Vermilion, Alta. ($5,734.30)—	
Officials, salaries and bonus (Page A—20)	3,825 00
Jones, Robt.: rental of land, $300; horse hire, $75	375 00
Outlay for labour, $1,160.10; sundries, $374.20	1,534 30
Wainwright, Alta. ($2,840.09)—	
Officials: salaries and bonus, $2,655; expenses, $77.71 (Page A—21)	2,732 81
Sundry outlay	107 28
Salmon Arm, B.C.—Salary of superintendent (Page A—21)	1,200 00
Swede Creek, Dawson, Y.T. ($2,307.45)—	
Salary of assistant (Page A—21)	1,260 00
Farr, Jas. R.: rental of land, $200; horse hire, $250; extra labour, $400.	850 00
Sundry outlay	197 45
Fort Providence, N.W.T., Rev. Father Lefebvre, allowance for experimental work	200 00
Fort Resolution, N.W.T., Rev. Father Lefebvre, allowance for experimental work	200 00
Fort Smith, N.W.T., Rev. Father Lefebvre, allowance for experimental work	200 00

Illustration Stations—Fermes de démontration ($55,910.08)

Officials: salaries and bonus, $14,568.36; expenses, $7,730.58 (Page A—21)	22,298 94
House allowance, John Fixter, 12 m	360 00
Seeds, bulbs and nursery supplies: Kenneth McDonald & Son, $1,100.92; A. E. McKenzie, Ltd., $1,368.58; Steele Briggs Seed Co., $1,214.52; sundry accounts, $6,044.88	9,728 90
Various payments: express and freight, $196.69; fertilizer, $2,083.59; implements, machinery, etc., $380.87; painting and lettering signs, $512.50; sundry accounts, $1,134.10	4,307 75
Expenses allowed to various persons visiting Illustration Stations	668 99
Rental of land ($18,545.50)—	
Nova Scotia: Baddeck Bridge, $58.75; Belliveau Cove, $33.75; Christmas Island, $36.25; Heatherton, $73.75; Kennetcook, $63.75; Middle Musquodoboit, $48.75; New Glasgow, $198.75; Newport, $68.75; N. E. Margaree, $113.75; Sydney River, $63.75; Tatamagouche, $108.75; Upper Granville, $48.75; Upper Middle River, $60; Yarmouth North, $43.75.	1,021 25
New Brunswick: Adamsville, $120; Apohaqui, $88; Bathurst, $100; East Florenceville, $85; Elm Tree, $60; Frand Falls, $60; Little Shemogue, $100; Lower Derby, $85; Michaud, $70; Millville, $50; Perth, $100; Rexton, $100; St. Quentin, $60; Tracey, $60; Welsford, $100; Woodstock, $100	1,338 00
Prince Edward Island: Bradalbane, $50; Iona, $65; Montague, $80; Richmond, $45; Rustico, $40; St. Peters, $50; Tignish, $40; West Devon, $40	410 00
Quebec: Aubrey, $120; Baie Ste Paul, $40; Bassin du Lievre, $65; Boyer, $45; Bromptonville, $80; Campbell's Bay, $100; Clairvaux, $90; Isle Verte,, $40; Jonquierre, $70; Kazubazua, $50; Lac à la Tortue, $150; Lachute, $100; L'Assomption, $100; Little Cascapedia, $80; Matane, $40; Metabetchouan, $67.50; Montmagny, $80; Notre Dame de Ham, $15; Papineauville, $60; Paspebiac West, $50; Plessissville, $110; St.	

Vote 40—Experimental Farms—Continued—**Fermes expérimentales**—Suite

Illustration Stations—Conc.—Fermes de démontration—Fin

Rental of land—*Conc.*—

Quebec—*Conc.*—

Andre, $60; St. Brigide, $110; St. Casimir, $80; St. Clet, $100; St. Constant, $85; St. Etienne des Gres, $100; St. Fabien, $68.75; St. Jean-Chrysostome, $95; St. Jerome, $60; St. Jules, $40; St. Leonard d'Astorn, $90; St. Paul de Joliette, $100; Ste. Julie, $100; Ste. Maxime de Scott, $37.50; Stanbridge, $140; Weedon, $95 ..... 2,913 75

Ontario: Bourget, $80; Casselman, $50; Cochrane, $60; Curran, $95; Genier, $60; Matheson, $80; Porquis Jct., $40; Val Gagne, $40 ..... 505 00

Manitoba: Arbory, $25; Dauphin, $140; Gunton, $140; Inwood, $90. Magnet, $115; Shergrose, $150 ..... 660 00

Saskatchewan: Avonlea, $310; Churchbridge, $180; Davidson, $280; Demoine, $255; Guernsey, $227.50; Herbert, $337.50; Kamsack, $125; Kindersley, $255; Lloydminster, $365; Marcelia, $180; Meota, $390; Ogema, $240; Panbrum, $280; Parkbeg, $337.50; Radville, $305; Riverhurst, $365; Shaunavon, $310; Spruce Lake, $270; Trossacks, $260; Tugaske, $365; Wawota, $140; Weyburn, $280 ..... 6,057 50

Alberta: Bindloss, $240; Calgary, $395; Cardston, $160; Empress, $180; Foremost, $225; Grassey Lake, $310; High River, $280; Iron Springs, $150; Jenner, $280; Kipp, $160; Lethbridge, $280; Orion, $240; Pincher Creek, $255; Sunnynook, $240; Wainright, $400; Whitla, $225; Youngstown, $395 ..... 4,415 00

British Columbia: Armstrong, $70; Comox, $65; Fort St. John, $100; Francois Lake, $140; Kamloops, $175; McBride, $60; Prince George, $125; Salmon Arm, $45; Salmon River, $60; Sandwick, $60; Smithers, $120; Telkwa, $65; Vanderhoof, $140 ..... 1,225 00

Farnham, Que., Tobacco Farm—Farnham, Qué., Ferme pour la culture du tabac, ($13,111.87)

Officials: salaries and bonus, $5,930.49, expenses, $421.01 .....(Page A—21) 6,351 50

Labourers, wages 12 m 4,258 22

Payments under $1,000: express and freight, $369.89; fertilizer, $831.91; hardware, $312.71; horse, $175; sundry accounts, $812.64 ..... 2,502 15

Harrow, Ont., Tobacco Farm—Ferme pour la culture du tabac, ($30,277.56)

Officials: salaries and bonus, $8,991, expenses, $1,227.64 .....(Page A—21) 10,218 64

Labourers, wages 12 m 9,790 82

Hardware and builders' supplies: L. T. Ferriss, $1,520.67; C. Richardson & Son, $1,015.91; sundry accounts, $962.81 ..... 3,499 39

Various payments: blacksmithing, $206.20; express and freight, $333 50; electrical supplies, $272.51; fencing, $205.44; fertilizer, $1,531.73; implements, machinery, etc., $964.74; seed, feed, etc., $357.86; sundries, $1,624.17 ..... 5,496 15

Purchase of steers, 20, 19,475 lb., $1,171.06; sundries, $101.50 ..... 1,272 56

Experiments in Flax at Clinton and Forest, Ont.—Expérimentation de la culture du lin à Clinton et Forest, Ont., ($2,415.32)

Douglas, C., flax grader, 1,930 h. at 40c 772 00

Lutton, John, supervising shipments to Europe, 340½ h. at 50c.; expenses, $55.95. 226 20

Fraleigh, H.: machine parts, $323.50; outlay *re* testing and shipping machinery, $388.62 ..... 712 12

Rentals: Clinton Flax Mill, 6 m. to April 29, 1924, $650; office, 5 m. to Mar. 31, $55 ..... 705 00

Pathological Stations—Stations de pathologie, ($14,548.74)

Kentville, N.S.:desk, cabinet, etc., $393.70; hardware, $158; laboratory supplies, $462.19; touring car, $477; sundry accounts, $166 77 ..... 1,657 66

Charlottetown, P.E.I.: installing furnace, $180; laboratory supplies, $159.83; office expenses, $171.79; student labour, 949 h., $237.25; sundry accounts, $150.47.. 899 34

Vote 40—Experimental Farms—Concluded—Fermes expérimentales—Fin

Pathological Stations-Conc.—Stations de pathologie-Fin

Fredericton, N.B.: automobile supplies, $118.99, furniture, $495; laboratory supplies, $275.62; office expenses, $243.33; telephone and telegraph service, $112.48; touring car, $564.73; sundry accounts, $480.78	2,290 93
Ste. Anne de la Pocatiere, Que.: electrical supplies, $103.20; office expenses, $293.58; laboratory supplies, $503.92; sundry accounts, $398.30	1,299 00
St. Catharines, Ont.: Merriman, W. H., rental of laboratory, Mar. 1, 1924 to April 1, 1925, $1,350; automobile supplies, $384.34; garage rental, $120; Ford touring car, $545 (less allowance on old car, $150); laboratory supplies, $175.20; office expenses, $347.07; sundry accounts, $346.53	3,118 14
Brandon, Man.: furniture, $129.25; making cupboards, etc., $244.35; office expenses, $202.39; plumbing supplies, $133.85; sundry accounts, $241.69	951 53
Winnipeg, Man.: furniture, $280.50; laboratory supplies, $598.80; office expenses, $309.57; sundry accounts, $144.78	1,333 65
Indian Head, Sask.: office expenses	16 55
Saskatoon, Sask.: automobile supplies, $100.58; Ford touring car, $550; furniture, etc., $134.65; office expenses, $582.42; R. C. Russell, laboratory assistant, $120; laboratory supplies, $196.91; sundry accounts, $280.59	1,965 15
Summerland, B.C.: electric service and supplies, $133.01; laboratory supplies, $420.14; sundry accounts, $463.64	1,016 79

Adjustments—Rectifications

Detailed in 1923-24	(Page A—63)	268 33
D. D. Digges, Retirement Fund overpaid, adjusted 1925-26		50
Refunded to Casual Revenue: S. Barnes, $185.09; J. B. Riordon, $200; working expenses balance, Morden, $47.81		432 90
Advance re working expenses, Swede Creek, to be accounted for		400 00
		1,541,699 08
LESS:—		
Paid in 1925-26 balance working expenses, Ft. Vermilion, Alta.	$ 59 92	
Underpayments: E. M. Taylor, $1; United Fruit Co., Kentville, N.S., $10	11 00	
Over refunded, working expenses account, Harrow, Ont.	10 00	
Prize money won by Ayrshire herd at Milwaukee Fair	210 00	
Sales of live stock, etc. (Page A— 4)	130,391 58	
Provisional Bonus Allowance (Page A—21)	23,003 12	153,685 62
Total		$1,388,013 46

Vote 41—Entomology—Entomologie

Grant to Imperial Bureau of Entomology	4,866 66
S. ... equipment Co., Ltd., Pembroke, insect cases, 3, mahogany trays, 150, per contract	1,365 00
Topley Co., cameras, 4, $555.50; photographic supplies, $298.39; scientific apparatus, $258.17	1,112 06
Ward's Natural Science Establishment, Rochester, U.S.A.: compressed cork, 150 sheets, $225; pins, 205½ M., $565.19; Schmitt boxes, 66, $159.50, sundry laboratory apparatus, $230.55	1,180 24
Accounts under $1,000: books, $124.25; customs, $369.54; express, $854.17; field equipment and supplies, $985.84; laboratory apparatus, $281.14; outlay by officials, $263.78; periodicals, $350.98; photographic supplies, etc., $793.54; quarantine maps, $376.57; scientific apparatus, $1,102.12; specimen collections, 2, $400; telegrams, $745.88; sundries, $791.95	7,439 76
Department of Printing and Stationery, supplies	9,626 41
Total	$ 25,590 13

Votes 42 & 416—Destructive Insect and Pest Act
Loi concernant les insectes destructeurs et autres fléaux

Salaries, bonus and expenses of officials—			
Nova Scotia—Nouvelle-Ecosse ..... (Page A—21)	22,062 56		
Prince Edward Island—Ile du Prince-Edouard.... (Page A—22)	18,278 65		
New Brunswick—Nouveau-Brunswick ..... (Page A—22)	37,335 45		
Quebec—Québec ..... (Page A—23)	28,067 41		
Ontario ..... (Page A—24)	72,779 76		
Manitoba ..... (Page A—25)	10,202 70		
Saskatchewan ..... (Page A—25)	23,275 02		
Alberta ..... (Page A—26)	7,626 86		
British Columbia—Colombie-Britannique ..... (Page A—26)	32,805 57		
		252,433	98
Wages of labourers.....		3,706	50
Purchase and maintenance of cars: Campbell Motor Sales, Ford cars, 2, $1,033.52, sundries, $147.67; various payments under $1,000, $9,433.84.....		10,615	03
Spraying mixtures: United Fruit Companies of Nova Scotia, arsenate of lead, $273.40, sulphur, $537.63, sundries, $528.45; various payments under, $1,000, $1,908.18.....		3,247	66
Outlay for field parties: board and lodging, $394.05; groceries, $1,195.10.....		1,589	15
Erection of buildings: Entomological Laboratory, Vineland, Ont., $4,340; Insectory, Indian Head, Sask., $175.80; Fuel shed, Agassiz, B.C., $90.....		4,605	80
Grant to Bureau of Mycology.....		1,216	67
Honorarium to employees of British Columbia Government at Vancouver for special work performed.....		900	00
Payments under $1,000: camping supplies, $452.37; coal, $357.31; hardware, $839.79; laboratory apparatus, $471.27; photography, $588.45; rental of offices and land, $532.48; repacking nursery stock after inspection, $349.80; telephone and telegraph service, $540.46; sundries, $1,996.36.....		6,128	29
Department of Printing and Stationery, supplies.....		1,109	61
Adjustments—Rectifications			
Balances refunded to Casual Revenue: A. E. Atwell, $124.15; F. F. Baird, $50; G. H. Berkeley, $168.80; J. J. de Gryse, $200; F. C. Gilliatt, $100; H. Heon, $2.75; R. Hopping, $180.25; L. M. How, $100; R. R. Hurst, $105.60; A. B. Jackson, $125.79; W. Jones, $34.15; H. R. McLarty, $214.15; D. J. McLeod, $22; J. G. McPharlin, $100; R. R. Murray, $11.61, salary; G. Partridge, $100; S. H. Payne, $100; C. E. Petch, $100; H. N. Racicot, $28.60; W. A. Ross, $100; G. P. Walker, $100.....		2,067	85
Balances on hand Mar. 31: A. T. Davidson, $200.38; R. R. Murray, $100; G. Partridge, $150; W. W. Woodside, $200; F. F. Wright, $1.....		651	38
Underpayment of salary 1923-24, G. P. Walker.....			20
		288,272	12
LESS—			
Refunded in error: I. L. Connors, $68.37, J. D. Tothill, $13.62..	81 99		
Overpayment of salary, 1923-24, J. W. Scannell.....	2 00		
Provisional Bonus Allowance ..... (Page A—26)	3,344 11	3,428	10
Total.....		$ 284,844	02

Vote 43—Dairying—Industrie laitière

General—En général ($227,602.70)

Salaries, bonus and expenses of officials..... (Page A—26)	90,523	15
Lyons, J., Co., Ltd., London, Eng., advertising Canadian cheese, per contract..	14,599	98
Topley Co., 1 autoclave, $300; 1 microscope, $211.50; 1 chainomatic balance, $127.50; 1 Arnold sterilizer, $116.50; sundry laboratory apparatus, $348.63..	1,104	13

Vote 43—Dairying—Continued—Industrie laitière—Suite

General-Conc.—En général-Fin

Purchases of cheese for British Empire Exhibition:—	
Alexander, Jas., Ltd., Montreal, 24,536 lb	4,270 44
Ayer, A. A., Co., Ltd., Montreal, 123,971 lb	21,806 76
Co-operative Fédérée de Quebec, Montreal, 24,489 lb	4,244 71
Ingersoll Packing Co., Ltd., Ingersoll, Ont., 17,824 lb	3,499 13
Kraft-MacLaren Cheese Co., Ltd., Montreal, 28,864 lb	5,241 89
Limoge, Z & Co., Ltd., Montreal, 16,172 lb	2,992 77
McLagan, P. W., Ltd., Montreal, 12,842 lb	2,247 35
Olive & Dorion, Montreal, 20,681 lb	3,332 41
Therrien, J. C., Curran, Ont., 7,790 lb	1,402 20
Trudel, Ayer, Ltd., Montreal, 94,905 lb	16,602 72
United Dairymen Co-operative, Montreal, 23,394 lb	4,222 94
Warrington, G. D., Montreal, 59,094 lb	9,985 46
Purchases for Dominion Educational Scoring Contests: butter, $360.34; cheese, $507.89	868 23
Outlay by Civil Government Employees: J. Burgess, office expenses, $2,146.62, labour, $4,800.30; H. G. Campbell, $394.54; E. LeBlanc, $117.67; small accounts, $24.40	7,483 53
Travelling expenses of Provincial Government Produce Graders: Ontario, J. H. Scott, $384.90; Manitoba, L. A. Gibson, $175.35; Saskatchewan, S. P. Broby, $327, H. J. Crowe, $342.99	1,230 24
Charges for grading of butter and cheese by Provincial Departments of Agriculture: Ontario, $758.78; Manitoba, $2,427.77; Saskatchewan, $2,989,92; Alberta, $2,089.18	8,265 65
Analysis of butter, cheese and cream samples: Dept. of Health, Ottawa, $2,950, University of Alberta, Edmonton, $20	2,970 00
Legal expenses and taxed costs	2,247 05
Accounts under $1,000: advertising $736.96; cartage, $336.40; customs, $145.38; dairy supplies, $153.59; exhibition supplies, $418.41; express and freight, $1,341.49; Ford car and parts, $562.69; laboratory apparatus, $1,125.32; lumber, $207.86; milk utilization service supplies, $220.71; periodicals, $252.96; photography, $539.76; prizes for poster competition, $125; storage on butter and cheese, $738.94; telephone and telegraph service, $1,554.12; sundries, $615.42	9,075 01
Department of Printing and Stationery, supplies	9,386 95

Cow Testing—Expérimentation des vaches laitières ($96.92)

Expenses of officials, arrears (Page A—27)	96 92

Creamery Bonuses $100 each—Allocation de $100 chacune aux beurreries ($2,700)

Quebec: Gentilly (2), Kamouraska, Lawrenceville, Montmagny, New Carlisle, Nicolet, St. Albert, St. Alexis, St. André, Ste. Cecile de Levrard, St. Fidèle, St. Gregoire, St. Joseph du Lac, St. Justin, Ste. Justine de Newton, St. Leon, St. Malo, St. Narcisse de Rimouski, St. Polycarpe Jct., St. Roch des Aulnaies, St. Sylvère, St. Sylvestre, St. Urbain, Sutton	2,500 00
Ontario, Carleton Place	100 00
Saskatchewan, Moose Jaw	100 00

Extension of Markets—Développement des ventes ($29,937.16)

Salaries, bonus and expenses of officials (Page A—27)	27,976 16
Instruments Ltd., thermographs, 29, $1,435.50; sundries, $21.60	1,457 10
Accounts under $1,000: telephones, $228.38; thermograph supplies, $231.67; sundries, $43.85	503 90

Finch Creamery—Beurrerie de Finch—($24,398.87)

Salaries, bonus and expenses of officials (Page A—28)	5,314 03
Wages of labourers	2,362 25
De Laval Co., Ltd., Peterboro, 1 cream separator, $1,125, sundry supplies, $344.57	1,469 57

Vote 43—Dairying—Concluded—Industrie laitière—Fin

Finch Creamery-Conc.—Beurrerie de Finch-Fin

Simpson, J. R., county treasurer, Cornwall, cost of constructing road connected with Government Dairy Station			1,343 95
Compensation for loss due to operation of the dairy station: S. M. McLean, $3.000; W. O. Wert, $800			3,800 00
Accounts under $1,000: auditing books, $165; building supplies, $768.96; cartage, $182.02; cement and gravel, $318.90; coal and wood, $1,180.03; dairy supplies, $2,273.73; hardware, $707.89; lumber, $663.44; machinery, etc., $2,297.66; sewer pipe, $496.40; veterinary services, $400; sundries, $655.04			10,109 07

Refrigeration on Cars—Réfrigération sur wagons de chemins de fer ($31,222.39)

Payments of icing charges and difference between earnings and guarantee, season 1924: Canada and Gulf Terminal Ry., $699.86; Canadian National Rys., $17,475.38; Canadian Pacific Ry. Co., $11,933.88; Dominion Atlantic Ry., $147.28; Lake Erie and Northern Ry. Co., $111.74; Quebec Central Ry. Co., $90.63; Quebec, Montreal and Southern Ry. Co., $224; Quebec Oriental Ry. Co., $395.62; Temiscouata Ry. Co., $144			31,222,39

Adjustments—Rectifications

Amount due Retirement Fund 1923-24, H. E. Shallis			6 25
			315,964 29
LESS—			
Manufacturing charges at Finch		17,508 48	
Sales: cheese, $83,968.14; butter, $725.18; dairy supplies, $174.91		84,868 23	
Provisional Bonus Allowance	(Page A—28)	1,485 40	103,862 11
Total			$ 212,102 18

Vote 44—Cold Storage Warehouses—Entrepôts frigorifiques

Cape Breton Cold Storage Co., North Sydney, N.S. first instalment on account of subsidy, 15 per cent of $188.919.78, less paid in 1923-24, $10.000; advance on account of second instalment, $4,616.50			22,954 47
Co-opérative Fédérée de Québec, Montreal, first instalment on account of subsidy, 15 per cent of $30,000			4,500 00
O'Leary, P.E.I., Dairy and Cold Storage Co., Limited, first instalment on account of subsidy, 15 per cent of $16,970.23			2,545 53
Total			$ 30,000 00

Vote 45—Fruit—Industrie fruitière

Salaries, bonus and expenses of officials—			
Nova Scotia	(Page A—28)	23,684 47	
Prince Edward Island	(Page A—28)	1,079 70	
New Brunswick	(Page A—28)	8,386 52	
Quebec	(Page A—28)	14,312 36	
Ontario	(Page A—29)	44,185 65	
Manitoba	(Page A—29)	10,251 77	
Saskatchewan	(Page A—29)	4,848 59	
Alberta	(Page A—30)	5,004 19	
British Columbia	(Page A—30)	38,346 81	
			150,100 06

Vote 45—Fruit—Concluded—**Industrie fruitière**—Fin

Fruit purchases: exhibitions, $801.38; experimental work, $783.25; packing supplies, $137.33		1,721 96
Rental of offices, etc.: Halifax, $91.66; Toronto, $360; Hamilton, $600; Winnipeg, $480; Vernon, B.C., $245; London, Eng., $511		2,287 66
Travelling expenses of delegates attending marketing conference at Ottawa		870 40
Accounts under $1,000: advertising, $632.13; exhibition supplies, $292.02; express and freight, $1,944.95; legal services, $126.05; photographic supplies, etc., $708.46; rubber stamps, $130.31; scientific apparatus, $626; telephone and telegraph service, $3,508.01; sundries, $1,355.56		9,323 49
Department of Printing and Stationery, supplies		12,170 48
Adjustments—Rectifications		
Balances refunded to Casual Revenue: T. H. Bain, $126.50; J. F. Carpenter, $7.18; R. G. L. Clarke, $165.48; J. D. Henderson, $100.59; T. H. Jones, $125.13; M. P. McNeill, $150; R. Murray, $100; A. C. Sheppard, $77.36; R. R. Waddle, $28.08		880 32
Balance on hand Mar. 31, 1925: W. C. Bunt		38 84
		177,393 21
LESS—		
Sales of fruit	42 24	
Provisional Bonus Allowance (Page A—30)	4,242 61	4,284 85
Total		$ 173,108 36

Vote 46—Health of Animals—Santé des animaux

Nova Scotia: Officials, salaries and bonus, $6,832.83; expenses, $3,003.01 (Page A—30), sundries, $20	9,855 84
Nova Scotia: Animals slaughtered, cattle, A. J. Doucette, Patten & Patten, Wellington, $400; I. M. Lovitt, Yarmouth, $2 500; W. O. Porter, Melvern Square, $636.66; payments under $300, $1,547.05	5,083 71
New Brunswick: Officials, salaries and bonus, $9.170.64; expenses, $3,390.22 (Page A—31); rental of barn, Woodstock, $100; repairs to quarantine station, Gilbert Lane, $141; sundry accounts, $184.71	12,986 57
New Brunswick: Animals slaughtered cattle, Fred. Cameron, Petitcodiac, $693 33; I. H. Chapman & H. A. Wilson, Petitcodiac, $403.33; Henry Coates, Petitcodiac, $636 66; Fraser Co. Ltd., Edmundston, $4.477.99; Harding Bros., Welsford, $583.33; S. K. & Gordon McCully, Petitcodiac, $1,580; D. C. Potter, Sunny Brae, $719.99; I. M. F. Scott, Penobsquis, $1,320; Roy Stephens, Sackville, $320; payments under $300, $1 906.65	12,641 28
Prince Edward Island: Officials, salaries and bonus, $11,340.40; expenses, $2,403.92 (Page A—31); sundry accounts, $149.25	13,893 57
Prince Edward Island: Animals slaughtered, cattle, Horne Bros., Winsloe, $400; S. Wood, Mount Herbert, $300; payments under $300, $643.33	1,343 33
Quebec: Officials, salaries and bonus, $185.191.67, expenses, $41,707.12 (Page A—31) branding irons, $198; coal, $192; electricity supplied to Levis Quarantine station, $122.69; feed and seed, $162.62; hardware, $214.82; labour, tagging and branding cattle, $314.93; rentals and maintenance, quarantine stations, stockyards, etc., $500.92; telephone and telegraph service, $1,071.52; wages of labourers at Levis stock yards, $3.093.80; sundries, $272.38	233,042 47
Quebec: Animals slaughtered, cattle, J. B. Aganier, St. Chrysostome, $530; R. E. Allen, Foster, $845.33; Jas. Anderson, Glenelm, $938; Mrs. R. Anderson, Howick, $353.33; E. Archambault, Ste. Cecile de Wilton, $514; G. H. Acres, Marieville, $360; Jas. Armstrong, Fulford, $406; L. E. Armstrong, Knowlton, $1,376.66; Walter Arthur, Glenelm, $308; Wm. Arthur, Huntingdon, $342; Jas. Bain, Lachute, $416.66; E. Baldwin, Coaticock, $300; E. O. Baldwin, Coaticook, $1,613.33; C. P. Barlow and G. S. McKeag, Danville, $988; Jas. Barrett, Huntingdon, $776.66; W. R. Beach, Cowansville, $380; John Beattie, Lisgar, $320; A. Beauregard, St. Thomas d'Aquin, $530; D. Beauregard,	

Vote 46—Health of Animals—Continued—**Santé des animaux**—Suite

Quebec: Animals slaughtered—*Con.*—
North Stukely, $1,427.99; A. Beauvais, Granby, $496.66; A. Belisle, Farnham, $350; A. Bell, Huntingdon, $903.33; D. Belom, Hereford, $383.33; E. Belom, East Hereford, $1,210; A. Benjamin, Ste. Brigide, $306.66; A. Benoit, Marieville, $932; Arthur Benoit, Coaticook, $576; A. Bergeron, St. Leonard, $306.66; F. Bergeron, Waterloo, $526; R. A. Bernard, Danville, $700; A. Berube, Coaticook, $1,010; Jos. Bessette, Richelieu Village, $1,018.66; T. H. Biggar, Huntingdon, $720; C. W. Blachford, Huntingdon, $1,524; G. L. Black, Glenelm, $600; L. E. Blair, Franklin Centre, $356; W. A. Boa & Jas. Murphy, Melbourne, $666; E. Boivin, Hillhurst, $1,193.33; H. Booth, Fulford, $656; E. Bouchard, Ste. Martine, $480; Jos. Boulay, St. Thomas d'Aquin, $710; O. Boulay, St. Thomas d'Aquin, $596.66; U. Boulay, St. Thomas d'Aquin, $520; Jos. Bourassa, North Stukely, $873.33; A. Bourdeau, St. Chrysostome, $343.32; N. Bourdeau, St. Chrysostome, $403.33; J. A. Bourgoing, St. Methode, $416.66; J. Bourret & P. Rousseau, St. Elizabeth, $335.33; Arthur Boyer, Valleyfield, $840; E. Brasseur, Vaudreuil, $1,026.66; Brovillette & Frere, St. Hyacinthe, $839.99; Albert Brown, Howick, $316; Brown Corporation, La Tuque, $533.33; F. Burgoyne, Chateauguay, $422; O. R. Burt, Melbourne, $940; A. L. Cameron, Ormstown, $726.66; W. L. Carr, Huntingdon, $426.66; Mrs. M. Carrigan, Athelstan, $1,680.66; M. W. Carson & W. H. Hughes, South Durham, $520; A. Casavant, Belœil Station, $313.33; A. Caya, St. Germain, $336.66; E. Chagnon, Barnston, $946.66; A. Chartier, Roxton Pond, $462.66; O. C. Chicoine, Roxton Pond, $340; A. Choiniere, Granby, $2,478.66; F. X. Choiniere, St. Joseph, $383.33; L. J. Clark, Hemmingford, $1,128; E. Cleland, Hemmingford, $444; Wm. Coddington, Melbourne, $1,208; H. A. Coderre, Fulford, $648; H. Coderre, Brome, $2,526.66; M. Cole, Cookshire, $650; J. M. Collins, East Farnham, $990; G. H. Coote, South Durham, $380; A. Cormier & H. Allard, L'Assomption, $501.33; R. Corriveau, St. Thomas de Joliette, $460; G. Cote, Martinville, $853.33; Jos. Couture, Loretteville, $523.33; F. Cowan, Huntingdon, $300; Jas. Cowan, Allan's Corners, $310; J. J. Craig, Riverfield, $312; W. H. Crawford, Glenelm, $563.33; E. H. Cutting, Coaticook, $331.33; F. D'amour, Coaticook, $403.33; A. Daoust, Ste Barbe, $337.33; Celas Dauphinais, St. Denis, $926.66; E. J. Davignon, Marieville, $426.66; V. Davignon, Coaticook, $985.32; Jos. Demers, Ste Martine, $406; Jos. Demers, St. Chrysostome, $626.66; R. Deragon, Waterloo, $2,130; O. L. Derocher, Dundee, $998; Oliver Derocher, Dundee, $320; C. E. Deschaines, St. Leon, $373.33; W. Deslauriers, Waterloo, $538.66; A. Desroches, St. Hyacinthe, $956.66; E. Desmarais, St. Alexandre, $300; N. Doiron, Bromptonville, $300; A. L. & F. N. Doyle, Melbourne, $901.33; H. R. Drew, North Hatley, $306.66; A. Drouin, St. Scholastique, $1,013.32; C. Drouin, Mansonville, $480; A. Dubuc, Massawippi, $579.99; Geo. Duff, Massawippi, $598; S. Duhaeme, Glenelm, $690; Jos. Duhamel, Beloeil, $520; Elie Dumas, Ormstown, $500; H. Dumas, Ormstown, $326.66; Albert Dupuis, Coaticook, $434; F. L. Eldridge, Brome, $1,846.65; H. J. Elliot, Danville, $1,120; C. E. Ewing, Glenelm, $777.33; Chas. Feeney, Huntingdon, $410; R. J. Ferns, Hemmingford, $784; M. B. & W. F. Fleming, Melbourne, $820; Stephen Flynn, Huntingdon, $828; D. Fontaine, St. Hugues, $640; F. Frost & C. Anthony, Danville, $532; Jos. Gadbois, St. Barnabe, $466.66; R. H. Galbraith, Melbourne, $484; T. M. Galbraith, Melbourne, $400; A. Gamelin, St. Chrysostome, $493.33; W. T. Gardner, St. Louis de Gonzaque, $386.66; X. Gaudette, St. Barnabe, $650; H. R. Geddes, Ormstown, $823.33; A. Gilbert, Hillhurst, $639.99; Gilmore Bros., Glenelm, $1,213.33; N. Giroux, Coaticook, $1,255.32; A. L. Goodhue, Frelighsburg, $3,130; John Graham, Brysonville, $769.99; H. Grandmont & A. Fontaine, Danville, $958; D. F. Grant, Glenelm, $370; C. G. Greene, South Bolton, $436; D. J. Greig, Allen's Corners, $336; A. G. Grenier, Coaticook, $992.66; Edward Griffith, Gore, $530; A. Guay, St. Bernard de Lacotte, $390; Auguste Guay, St. Clothilde, $726; A. Guay, St. Joachim, $906; Jas. Hadley, Ste. Martine, $346.66; A. Haineault, St. Timothée, $449.33; W. Hamilton, Huntingdon, $766.66; Geo. Hampson, Huntingdon, $1,152; John Harvey, Frelighsburg, $880; J. A. Hasting, Brome, $1,243.33; Jos. Hebert Fils, St. Damase, $350; John Helm.

Vote 46—Health of Animals—Continued—**Santé des animaux**—Suite

Quebec: Animals slaughtered—*Con.*—
Athelstan, $392; Herdman Bros., Huntingdon, $430; W. C. Higginson, North Stanstead, $680; E. Hooker, Ormstown, $302; E. Hooper, Hillhurst, $1,736 66; Jas. Houston, Riverfield, $368; Geo. Hughes, South Durham, $720; E. Hunter, Frelighsburg, $814; Chas. Huot, Fulford, $620; M. Huot, Fulford, $764, F. Hurteau, St. Anicet, $386.66; B. G. Husk, Gore, $556; Ingall Bros., Sweetsburg, $2,753.33; T. T. Irwin, Athelstan, $493.33; J. F. Jackson, Franklin Centre, $323.33; L. Jeanotte, St. Benoit, $566.66; V. Johnson, Athelstan, $360; R. C. Johnston, Danville, $440; Robt. Johnston, Huntingdon, $506.66; Thos. Johnston, Kingsbury, $838; Oswald Joly, Ste. Barbe, $444; J. A. Jones, Bondville, $999.99; Geo. Julien, St. Leon, $383.33; Wm. Kelly, Huntingdon, $620; Geo. Kiernan, Roxton Pond, $806.66; J. M. Labelle, St. Rose, $753.33; T. Laberge & Son, Aubrey, $362; J. S. Lacoste, L'Ange Gardien, $1,016.66; L. J. Laforest, Marieville, $793.33; H. Laforte, Aubrey, $422; A. Laframboise, St. Stanislas de Kostka, $304; L. Lalumiere, Roxton Pond, $797.33; Wilfred Lapiere, Waterloo, $628.66; Mrs. David Lapointe, Compton, $573.33; E. Laroche, Hillhurst, $423.33; E. Larose, West Shefford, $316.66; L. Leblanc, St. Agnes de Dundee, $596.66; Wm. Leblanc, Huntingdon, $346; A. Leduc, St. Stanislas de Kostka, $826; Jos. Lefort, St. Chrysostome, $306.66; A. Lemieux, St. Chrysostome, $323.33; Lemoine Bros. & Wilfred Lapointe, Melbourne, $984; A. Lessard, Dixville, $1,599.99; N. Lord, St. John's, $870; A. Lessier, Marieville, $560; L. Lussier, St. Joseph de St. Hyacinteh, $333.33; W. Lyster, Melbourne, $800; D. G. MacFarlane, $662; E. Maheu, Ste. Cecile de Milton, $883.33; Jos. Maheu, Roxton Pond, $340; A. Mailloux, Marieville, $550; J. & O. Mailloux, Marieville, $440; Jos. Marcil, Ste. Clothilde, $592; Geo. Marcotte, Danville, $720; D. Marleau, Valleyfield, $396; J. H. Marlin, Watervilie, $1,104.66; J. C. Martin, Richmond, $2,076; F. McCaffery, Ste. Agnes de Dundee, $516.66; J. F. McCaffery, Ormstown, $906.66; Geo McClintock, Ormstown, $600; M. McDonagh, Huntingdon, $308; W. F. McDonald, Huntingdon, $696.66; Wm. & T. McGee, Greenlay, $746; E. A. McHardy, Athelstan, $600; I. L. McIntosh, Glenelm, $403.33; A. J. McIntyre, Glenelm, $373.32; Jas. McKeegan, Ormstown, $380; S. P. McLelland, Aylmer East, $370; J. W. McMillan, Dundee, $953.32; W. McMillan, Franklin Centre, $410; J. A. McNaughton, Finch, $476.66; A. Messier, Marieville, $493.33; J. B. Messier, St. Barnabe, $403.33; C. Miller & C. Dowd, S. Durham, $588; M. Miller, Brome, $2,126.66; Jos. P. Mills, Melbourne, $880; J. E. Mitchell, South Durham, $804; G. B. Mizener, Foster, $470; C. S. Montgomery, Durham, $1,616; T. Montmigny, Bromptonville, $977.33; Montreal Cotton Co., Valleyfield, $1,873.33; E. & A. Moore, Ormstown, $440; Ed. Morin, Hillhurst, $950; Jos. Morissette, St. Hyacinthe, $593.33; E. J. & F. A. Munroe, Melbourne, $860; A. Murphy, Ormstown, $710; E. H. Murphy, Melbourne, $652; E. Murphy, Huntingdon, $334; Fred Murphy, Ormstown, $306.66; John Murphy, St. Anicet, $570; A. E. Neil, Stanstead, $403.33; Wm. Nicol, Roxton, $316; Ben Norris, Kingsbury, $950; Geo. R. Norris, Melbourne, $590; P. O'Connor, Huntingdon, $640; A. Olney & H. Grandmont, Danville, $516; B. F. Olney & C. Morrill, Danville, $740; E. Ouimet, Dewittville, $376.66; T. Ouimet, St. Chrysostome, $991.33; F. Paquette, L'Ange Gardien, $703.33; O. & W. Parenteau, Danville, $708; W. F. Patterson, Glenelm, $344; John Paul & Sons, Huntingdon, $1,650; F. Pelletier, Barrington, $704; M. Perras, North Stukely, $590; V. Perras, Coaticook, $976.66; C. O. Philbrick, Danville, $882; O. Philion, Hemmingford, $606; T. R. Pickel, Cowansville, $350; O. Piette & B. Pelland, Ste. Elizabeth, $597.33; A. Pilon, Ste Agnes de Dundee, $450; W. Pink, Aylmer, $796; C. J. Placey & C. J. Johnston, South Durham, $720; Jos. Platt, Ste. Agnes de Dundee, $420; A. Potvin, Granby, $943.33; Wm. Potvin, South Stukely, $1,376.66; E. Primeau, Ste. Clothilde, $466; E. Quennville, Ste. Agnes de Dundee, $416.66; D. J. Racine, Roxton Pond, $1,031.33; W. J. Radmore, Aylmer, $1,826.66; H. Reddick, Aubrey, $594; T. Reid, Ormstown, $460; C. R. Reynolds, South Roxton, $1,516.66; A. Riendeau, Hillhurst, $1,220; A. Riendeau, Coaticook, $763.33; E. Riendeau & A. E. Grenier, Coaticook, $360; W. Riendeau & E. Joyal, Coaticook, $793.33; Frank Robidoux, St. Anicet, $302; O. Robidoux, Huntingdon, $842.66; Z.

Vote 46—Health of Animals—Continued—**Santé des animaux**—Suite

Quebec: Animals slaughtered—*Conc.*—
Robidoux, St. Anicet, $336; N. N. & T. Robinson, Como, $1,363.33; Robinson Bros., Sutton, $1,723.33; A. Rondeau, Marieville, $533.33; C. E. Rose, Coaticook, $300; F. W. Ross, Athelstan, $648; J. S. Ross, Athelstan, $600; Harry Rutherford, Ste. Malachie, $530; Jas. Rutherford, Howick, $364; St. Hyacinthe Seminaire, $1,401.33; R. St. Pierre, St. Thomas, d'Aquin, $423.33; L. E. Scott, Sweetsburg, $2,750; F. Seguin, St. Anicet, $523.33; P. Senecal, Howick, $303.33; Robt. Shearer, Huntingdon, $446.66; D. Sherrer, Sutton, $610; R. A. Shouldice, Hull, $306.66; R. G. Skilling & S. Leet, Danville, $300; Albert Smith, South Durham, $880; N. B. Smith, South Roxton, $1,000; S. T. Smith, Knowlton, $440; Stephen Smith, St. Cyr, $460; L. D. Snow, & H. C. Green, Coaticook, $789.99; Soldiers' Settlement Board, Granby, $470; Soldiers' Settlement Board, Sherbrooke, $1,789.33; Solomon Nelson, Melbourne, $980; L. Soucy, Bromptonville, $1,237.33; C. E. Standish, Magog, $1,370; J. Stark, Huntingdon, $656; W. F. Stark, Glenelm, $483.33; Thos. A. Stewart, Hemmingford, $633.32; W. J. Stewart, Howick, $360; W. R. Stewart, Glenelm, $632; S. Swanston, Athelstan, $304; Geo. Sylvestor, Waterville, $884; Jas. Symons, St. Louis de Gonzague, $806.66; D. Taillefer, Athelstan, $413.33; A. Tait, Frelighsburg, $1,304.66; Ed. P. Tallon, Glenelm, $738; E. G. Taylor, Hatley, $636.66; G. H. Taylor, Danville, $572; C. Thomas, Dixville, $720; J. H. Thompson & Son, Frelighsburg, $663.33; R. L. Thompson, Brigham, $796.66; E. D. Thompson, Huntingdon, $313.33; Aime Tremblay, St. Cyr, $720; Joe Turner, West Brome, $526.66; H. A. Watson, Dundee, $1,333.32; C. A. Westover, Frelighsburg, $1,186.66; White, W. A., Huntingdon, $667.33; Wilkins Bros., Farnham, $400; M. B. Williams, & W. E. Phelps, Foster, $413.33; Geo. Wilson, Dundee, $352; Norman Wilson, Athelstan, $386; Jas. Winter & Son, Ormstown, $380; R. F. Woodburn, Lisgar, $2,184; C. J. Woodward, Lennoxville, $823.33; A. B. Young, Foster, $626; Wm. Young, Compton, $1,720; payments under $300, $120,650.81; horses, A. Boisvin, La Ferme Neuve, $200; B. Bourque, St. Jean sur Lac, $200; A. Briere, Lac. David, $200; V. Dumoulin, Mont Laurier, $200; M. Forget, St. Gerard, $300; W. Legault, Lac des Ecorses, $300; Ouellette & Tinkler, Mont Laurier, $266.66; payments under $200, $599.99 ..... 362,943 28

Ontario: Officials, salaries and bonus, $312,577.30; expenses, $75,785.91 (Page A—33); rental of offices, etc., Toronto, $2,616.24, Windsor, $600, sundry rentals, $287.57; coal, $307.50; labour at exhibitions, $131.21; sundry accounts (9), $244.83 ..... 392,550 56

Ontario: Animals slaughtered, cattle, A. H. Acres, Britannia Bay, $1,670; Geo. A. Amos and Son, Moffatt, $576.66; F. C. Amos, Moffatt, $3,573.33; H. A. Anderson, Picton, $1,133.32; Jas. Anderson, Ramsayville, $1,546.66; R. G. Annett, Watford, $2,083.33; J. Bagg and Son, Edgeley, $500; E. Baker, Winchester, $1,826.67; Bates Bros., Baltimore, $479.99; D. W. Bayne, Guelph, $1,116.66; Jas. T. Beaton, Hamilton, $1,190; Beaven Bros., Prescott, $789.99; M. Bechtel, Preston, $622.66; J. B. Bedell, Ancaster, $593.33; T. Bergin, City View, $334; A. E. Bishop, Norwich, $700; C. Blaney, Maxville, $1,866.66; F. W. Badkin, Aylmer, $806.66; F. Boreham, Guelph, $373.33; H. Bowman, W. Montrose, $1,503.32; B. Boyd, Stittsville, $1,166.66; Nat. Boyd, Billings Bridge, $663.33; Thos. P. Boyd, Billings Bridge, $843.33; Jas. Bradley, Stittsville, $833.33; J. E. Bradley, Stittsville, $1,264.66; P. Brennan, Jockvale, $540; Jas. Brown, Cardinal, $573.33; M. J. Brown, Norval, $483.33; W. G. Brown, London, $790; Brown Bros., Paisley, $600; H. A. Burrill, Norwich, $440; W. A. Butler, St. Thomas, $420; W. E. Calvert, Brampton, $300; J. N. Cameron, Norval, $496.66; D. Campbell, Moffatt, $760; Jas. K. Campbell and Sons, Palmerston, $1,859.99; F. W. and H. L. Clark, Caledonia, $746.66; H. Clark, Picton, $593.33; V. Cline, Belmont, $1,006.66; A. Cochran and Son, Almonte, $1,190; P. Cochran, Almonte, $300; Colbeck Bros., Elora, $936.66; E. Comley, Mt. Hamilton, $476.66; S. R. Copland, Harriston, $2,068; W. E. Cornish, Belmont, $350; A. H. Corr and E. C. McDougall, Fairfield, $803.33; H. Coyle, Hastings, $1,016.66; L. Craig, Belmont, $1,363.33; R. J. Craig, Cornwall, $306.66; W. Crozier and Jas. MacKey, N. Augusta, $693.33; J. N. Curriston, Brantford, $350; S. Darnell and G. Yates, Guelph,

Vote 46—Health of Animals—Continued—**Santé des animaux**—Suite

Ontario: Animals slaughtered—*Con.*—
$800; W. L. Davidson, Meadowvale, $2,286.66; F. H. Deacon, Toronto, $2,960; P. DeKay, Elmira, $1,593.33; E. Doddridge, Brinston, $576.66; T. O. Dolson, Brampton, $1,556.66; J. A. Down, Hilton, $1,039.99; W. J. Elgie, Sault Ste. Marie, $393.32; F. C. Eligh, Finch, $593.33; A. M. Empey, Springfield, $666.66; A. G. Farrow, Oakville, $520; A. S. Faulkner, Britannia Bay, $958.66; W. J. and A. D. Fawcett, Inkerman, $300; E. Finch, Kingsmill, $2,253.33; J. Fitton, Arkell, $700; T. B. Fleming and Son, Springford, $1,986.66; Geo. D. Fletcher, Erin, $500; J. Gardhouse and Sons, Thistletown, $1,574.66; W. Gareau, Lancaster, $520; F. W. Garner, Beachville, $480; F. I. George, Mossley, $366.66; W. H. George, Mossley, $423.33; R. Gorman, Oakville, $1,636.67; W. G. Graham, Hurdman's Bridge, $1,120; H. W. Greenly, Woodstock, $556.66; W. H. Grenzebach, Woodstock, $893.32; F. J. Griffin, Burgessville, $566.66; W. Griffiths, Billings Bridge, $640; J. W. and L. A. Guy, Inkerman, $1,340; C. Hamilton, Iroquois, $1,066.65; W. H. Hammond, Woodstock, $500; R. Hand, Stittsville, $590; Hon. A. C. Hardy, Brockville, $400; Frank H. Harris, Mt. Elgin, $500; Fred. Harris, Embro, $400; J. R. Henderson, Portsmouth, $1,009.99; W. Higginson, Inkerman, $2,256.66; G. Hill, Burgessville, $900; W. J. Hill, Hurdman's Bridge, $380; Robt. Hobbs, Thornedale, $680; H. D. Hogg, Thamesford, $1,410; A. Hough, Newington, $410; J. C. Howling, New Dundee, $720; A. Hughes, Sarnia, $400; H. A. Hughes, Vernon, $640; J. A. Humphrey, Lansdowne, $1,770; G. Hunt, Waterdown, $300; D. Jack, Newton, $686.66; G. C. Jackson, Downsview, $400; J. Kaine, Guelph, $620; L. Kendall and J. O. Galbraith, Iona Station, $589.99; J. A. Kennedy, Paris, $433.33; H. F. Kent, Aylmer, $503.33; J. Kilgour, Eglinton, $366.66; Kyle Bros., Drumbo, $773.33; J. W. Laidlaw, Wilton Grove, $650; M. L. Landry, Ramsayville, $330; F. Langdon, Guelph, $543.33; J. E. Leask, Seagrave, $2,756.66; W. Lemay, Ottawa, $2,040; E. Lindsey, Hornby, $380; W. E. Locke, St. Thomas, $346.66; A. V. Loney, Guelph, $313.33; N. R. MacArthur, Thamesford, $1,123; J. R. MacDonald and Son, Mallorytown, $1,396.66; T. MacPherson, Wilton Grove, $560; Magowah Heights Farm, Oakville, $2,933.33; J. Male, Addison, $373.33; C. Mallory, Bloomfield, $300; T. W. McCamus, Millbrook, $3,153.33; W. McClellan, Harley, $1,390; Jas. McConachie and Sons, Hagersville, $300; N. W. McConkey, Peterboro, $300; P. McConnell, Norwood, $1,266.66; R. McCorkindale, Guelph, $870; J. A. McDonald and O. R. Kavanagh, Mallorytown, $343.33; W. G. McKenzie, Princeton, $1,100; W. McLean and Sons, Kerrwood, $1,700; J. M. McMahon, Ellwood, $1,706.66; A. McTavish, Shakespeare, $956.66; J. and F. J. Medland, Port Dover, $703.33; Merkley Bros., Williamsburg, $569.99; J. L. Miller and M. E. Lindsay, Glasgow Stn., $913.33; L. Monroe and F. B. Howe, Addison, $533.33; J. E. Montgomery and Son, South Mountain, $746.66; E. W. Moore, Prescott, $376.66; H. Morrow, Russell, $426.66; G. B. Muma, Ayr, $1,193.32; G. R. Murphy, Everett, $1,176.66; A. Nixon, Osgoode, $720; G. T. Packham, Caistor Centre, $666.66; T. Packham, Smithville, $493.33; D. R. Parish, St. Thomas, $413.33; Peart Bros., Caledonia, $3,733.33; R. G. Peers, Woodstock, $880; C. Philp, Janetville, $1,859.99; J. Poland, Brigden, $1,393.33; J. A. Pritchard, Osgoode Stn., $940; J. F. Pritchard, Norwich, $383.33; R. J. Ramsay, Ramsayville, $1,070; Redman Bros., Concord, $3,986.66; J. W. Reed, Norwich, $1,009.99; R. G. Reid, Puslinch, $1,133.33; J. Rennison, Glanworth, $400; R. Rivington, Carp, $440; G. A. Robinson, Rossmore, $700; H. W. Rodney, Billings Bridge, $1,780; W. A. Ross, Billings Bridge, $383.33; P. Ross-Ross, Lancaster, $326.66; F. A. Rowlatt, Oakville, $756.66; R. Sackrider, Burgessville, $606.66; R. A. Sales, Aylmer, $846.66; D. Scharf and Son, Stittsville, $300; Z. Scharf, Ottawa, $1,800; J. H. Schell, Woodstock, $600; W. W. Scott, Mossley, $473.33; J. J. Seabrook, Meaford, $463.32; E. B. Shantz, Preston, $746.66; J. N. Shantz, Petersburg, $986.66; M. Shantz, Ayr, $366.66; J. S. Sibbit, Kingston, $1,326.66; L. Siddall, Denfield, $300; E. A. H. Simons, Woodstock, $1,146.66; J. Sloan and Sons, Kemptville, $1,023.33; W. J. Smith, Sarnia, $806.66; H. S. Snyder, Waterloo, $313.33; N. S. Snyder, Waterloo, $426.66; Soldiers' Aid Commission, Guelph, $1,060; G. Spackman and Son, St. Thomas, $440;

Vote 46—Health of Animals—Continued—**Santé des animaux**—Suite

Ontario: Animals slaughtered—*Conc.*—
J. Sparks, Osgoode Stn., $680; H. J. Stevens, Burgessville, $580; J. A. Stewart, Ramsayville, $340; A. E. Stimson, Melbourne, $962; W. O. Stinson, Ottawa, $960; F. F. Storer, Springfield, $463.33; W. J. Taber, Athens, $306.66; S. A. Thompson, Salford, $300; A. Tierney, City View, $440; J. B. Timmins, Inkerman, $553.33; F. M. Tobin, Woodstock, $680; J. H. Tweed and W. Boothe, Russell, $420; T. E. Van Valkenburg, Brantford, $686.66; D. W. Valleau, Rossmore, $1,820; P. O. Vansickle, Alberton, $300; J. Waldie, Stratford, $1,674.66; A. Wallace, Seagrave, $740; W. J. Ward, Prescott, $640; L. O. Warren, Mallorytown, $1,766.66; J. L. Watson, Iona Stn., $529.99; A. Watt, Elora, $750; D. A. Watt and R. B. Brisco, Renfrew, $383.33; E. A. Whaley, St. Thomas, $1,380; J. E. Wilkins, Wilton Grove, $1,180; G. Wilkinson, London, $1,036.66; J. C. Wilkinson, Watford, $2,083.33; C. M. Williams, St. Thomas, $574.66; T. Wood, Mitchell, $1,188.66; J. York Metcalfe, $952.66; J. W. Young and Sons, St. Thomas, $1,340; payments under $300, $53,061.80; hogs, sundry payments, $565.99..... 246,648 73

Manitoba: Officials, salaries and bonus, $144,717.77; expenses, $47,238.94 (Page A—37); outlay *re* construction of dipping vats, $2,802.83; drug supplies for mange treatment, $1,093.47; rental of offices, Winnipeg, $1,440, St. Boniface, $255; sundry rentals, $180; telephone service, $269.50; sundry payments, $500.21..... 198,497 72

Manitoba: Animals slaughtered, cattle, L. Bercovich, Old Kildonan, $1,206.66; H. Bergner, Dickens, $905; W. L. Boutillier, Hallboro, $340; Brandon Mental Hospital, $2,610.66; R. H. Bryce estate, Winnipeg, $2,184; J. Cherry, West Kildonan, $356.66; A. F. Church, Dickens, $423; Geo. Cole, Burbank, $796.66; W. Conger, Sturgeon Creek, $745; D. S. Couser, St. James, $848; A. Degrave, Dickens, $370; G. Degrave, Dickens, $330; W. Dobenko, Winnipeg, $865; A. Dubinski, Winnipeg, $509; G. Filkow, West Kildonan, $693.33; N. Freedman, Dickens, $1,260; J. L. Gagne, Carey, $1,302.66; T. H. Gelaude, Fort Garry, $560; E. Gobert & Sons, Winnipeg, $900; D. Grenkow, Winnipeg, $350; P. Grenkow, Winnipeg, $470; Jas. Hamilton, Poplar Point, $460; W. Hamilton, Brandon, $2,234.66; L. Himelfarb, Winnipeg, $360; W. Hudson and A. Rae, Kenton, $320; M. E. Humphreys, Winnipeg, $310; E. L. Hurd, Gladstone, $1,236; Alex. Johnson, Balmoral, $340; Kinalmeaky Farm, Headingly, $693.33; D. MacQuarrie, St. James, $760; W. J. McFadden, McCreary, $1,386.66; J. D. McGregor, Brandon, $1,347.99; J. McKendry, Dickens, $320; Mrs. M. Missiaen, St. Norbert, $1,155.33; J. A. Nicoll, Rossendale, $428.33; Thos. Page, Dickens, $1,601.99; W. L. Parrish, Winnipeg, $1,336.65; Mrs. L. Polenski, Winnipeg, $638; A. Rae, Kenton, $426.66; S. J. Reid and W. S. Graham, Winnipeg, $520; Jules Remmery, Winnipeg, $540; Geo. Rice, Stonewall, $300; J. Ross and C. A. Hooper, Holland, $1,672; W. H. Smallwood, St. James, $430; Smellie Bros., Shoal Lake, $300; E. Smith, Dickens, $345; Fred Sparks, St. James, $700; G. J. Staples, Stephenfield, $291.99; Geo. Tennant, Old Kildonan, $473.33; M. A. Thompson, Inkster, $518; Trappist Fathers, St. Norbert, $2,406; Turbett Bros., Winnipeg, $2,060; C. Van Eenoo, St. James, $750; H. Van Eenoo, Fort Garry, $664; Van Haute Bros., Stony Mountain, $459; A. Van Walleghem, Winnipeg, $694; A. Van Wynesberghe, Dickens, $681; L. Verbeek, Fort Garry, $1,029.99; Harry Woolf, Winnipeg, $320; payments under $300, $19,080.46; hogs, A. Brennan, Newton Siding, $1,287.33; John Sercombe, Portage la Prairie, $283.99..... 69,187 32

Saskatchewan: Officials, salaries and bonus, $62,816.53; expenses, $30,158.48; (Page A—39); construction of dipping vats, Beatty, $300, Melfort, $600, Rama, $572.65, Regina, $880; drug supplies for treatment of mange, $855.71; coal, 32 t., $316.40; sundry accounts, $259.05..... 96,758 82

Saskatchewan: Animals slaughtered, cattle, J. E. Cowan, Kennedy, $788.66; W. D. Dunlop, Yorkton, $616; A. S. Gee, Cupar, $353.33; Genge Bros., Estevan, $1,028.66; G. Longman, Maryfield, $890.66; W. G. Martin, Qu'Appelle, $485.33; H. Hosaasen, Priceville, $896.66; H. & C. Smith, Semans, $1,907.33; B. H. Thomson, Boharm, $2,856.67; J. A. Thomson, Moose Jaw, $973.33; James Webb, Raymore, $528; payments under $300, $6,399.20; hogs, $5.33; horses, J. H. Clavel, Lewvan, $200; P. Rodenbush, Kelvington, $330; payments under $200, $476.66..... 18,735 82

Vote 46—Health of Animals—Continued—**Santé des animaux**—Suite

Alberta: Officials, salaries and bonus $118,258.01; expenses, $36,417.74 (Page A—40); sulphur, $831.10; material for repairs to Pinhorn quarantine station, $101.60; rental of offices, Calgary, $561; Edmonton, $210; telephone and telegraph service, $1,038.53; sundry accounts, $114.55; range riders for mange treatment, W. H. Daly, Munson, $1,158; G. Holmes, High River, $1,945.25; O. Joughin, Calgary, $1,356; A. T. Murphy, Milk River, $1,992; L. E. Noland, Brooks, $174; P. C. Parker, Cardston, $1,578; P. Underwood, Medicine Hat, $1,962, storage on sulphur, $86.07, freight and cartage, $85.33; sundries, $4.80	167,873 98
Alberta: Animals slaughtered, cattle, J. W. Biglands, Lacombe, $1,718; J. Kasha & Sons, Lacombe, $1,213.33; J. Laing, Blackfalds, $1,458.66; J. L. Morrison, Lougheed, $356.66; G. S. Russell, Edmonton, $866.66; C. Schneider, Vegreville, $408; R. J. Scott, Lacombe, $2,123.33; W. C. Short, Edmonton, $883.33; Wm. Threfell, Lacombe, $480; E. C. Wagner, Nanton, $328; payments under $300, $2,729.92; hogs, $198.25; horses, E. A. Leech, Cassels, $388; Mrs. C. Schaber, Rockyford, $344; E. Schaber, Rockyford, $732; F. Suelzle, Rockyford, $258; John Suelzle, Rockyford, $854; W. R. Suelzle, Rockyford, $366; Chas. Tetz, Beiseker, $263.33; payments under $200, $2,676.65	18,646 12
British Columbia: Officials, salaries and bonus, $52,805.89; expenses, $14,776.35 (Page A—41); sulphur, Evans, Coleman and Evans, Ltd., Vancouver, $1,075.64; Victoria Chemical Co., Ltd., Vancouver, $1,144.28; labour for maintenance of stockyards, $418.42; rentals, office, $228, quarantine stations, $268; telephone and telegraph services, $159.02; sundry accounts, $38	70,913 60
British Columbia: Animals slaughtered, cattle, Thos. Laing, Eburne, $333.33; J. H. S. Matson, N. Saanich, $300; Mufford Bros., Milner, $540; accounts under $300, $844; hogs, C. Thurlin, Campbell River, $346; horses, P. Bain, Mission, $600; A. Mayroni, Durien, $300; accounts under $300, $690	3,953 33
Yukon Territory: Officials, salaries (Page A—42)	375 00
General: Officials, salaries and bonus, $6,875; expenses, $5,275.27 (Page A—42); Ketchum Mfg. Co., Ltd., Ottawa, clincher tags, 300 M, $8,834, punches, 48, $177.24	21,161 51
Payments under $1,000: advertising, $427.50; customs, $640.12; express, $466.88; freight, $291.50; hog cholera serum, $925.14; periodicals, $774.26; telephone and telegraph service, $5,335.01; veterinary supplies, $2,015.97; sundries, $358.78	11,235 16
Department of Printing and Stationery, supplies	16,569 25
Pathological Division—Division de la pathologie—	
Burke, W. F., Charlottetown, services at laboratory, $849; feed supplied to foxes, $253.29; rent of Fox Experimental Station, $250; labour, $78	1,430 29
St. Laurent, Geo., Hull, erection of stable, contract	3,500 00
Feed: Geo. Saunders, Ottawa, $1,306.75; sundry accounts, $390	1,696 75
Payments under $1,000: autoclave, $549; cages, $118.50; carbide, $661.24; coal, 33 t., $383.27; electrical power, $206.75; hay, 142.3 t., $1,799.81; gas and oil, $104.70; horses, 4, $300; ice, $225.80; installing gas main, $333.20; laboratory supplies, $1,811.50; land, 2.92 acres, $145; laundry service, $129.86; lumber, $173.50; rental, $437.50; water supply, $123.65; sundry payments, $1,520.66	9,023 94
Wages of caretakers, labourers, etc., Biological Laboratories	4,734 48
Meat and Canned Foods Division—Division des viandes et produits alimentaires en conserves—	
Laundry service: J. S. Mathieu, Montreal, $1,838.10; sundry accounts, $964.65	2,802 75
Medical services for inspectors: Dr. Hendry, Toronto, $168; Dr. Houston, Toronto, $296; Dr. E. E. Robbins, Montreal, $140; Dr. Rogers, Winnipeg, $62; Dr. Selby, Calgary, $6	672 00
Payments under $1,000: brass stamps, $433.98; express, $1,022.78; freight, $250.71; laboratory supplies, $576.48; legal services, $246.35; telephone and telegraph service, $571.47; sundries, $243.12	3,343 89
Department of Printing and Stationery, supplies	10,814 26

Vote 46—Health of Animals—Concluded—Santé des animaux—Fin

Adjustments—Rectifications

Unexpended balances refunded to Casual Revenue: T. Babe, $226.22; N. G. Beaver, $12.60; H. H. Bishop, $16.28; J. Bovaird, $43.20; K. Chester, $62.48; J. Costigan, $9.40; J. A. Desmarais, 25c.; H. L. Dixon, $64.45 C. L. Edwards, $7.85; J. N. Ellah, $80.11; J. W. Frank, $68.25; H. H. S. George, $89.45; S. J. Gibson, $329.42; F. W. Gray, $136.80; J. C. Hargrave, $421.32; J. R. N. Harrison, $175; H. G. Hébert, $198.84; J. D. Hogan, $183.20; G. N. Juil, $42.50; M. J. Killam, $34.05; W. Kinnmonth, $64.65; E. Laberge, $54.50; A. Lancey, $69.40; G. E. Lay, $3.65; Fred. Lewis, $124; F. H. S. Lowery, $7.50; W. H. McKenzie, $84.03; C. Mackie, 17c.; C. Maconachie, $60.84; J. J. Marshall, $69.15; R. G. Matthews, $24.25; G. B. Miller, $30; A. G. Murray, $3.20; G. A. Nichol, $113.26; D. J. Perdue, $92.77; M. B. Perdue, $2.99; M. Pilkey, $38; J. Reid, $200; D. M. Robertson, $93.16; W. B. Rowe, $20.12; C. C. Schilt, $110.07; J. B. Still, $425; A. Stobart, $186.35; H. Switzer, $57.24; D. C. Tennent, $78.74; J. A. Theoret, 10c.; C. L. Wallace, $137.92; A. R. Walsh, $95.10; E. A. Watson, $193.98; F. L. Wingate, $87.97; R. S. Wright, $19.05		4,748 83
Balances unaccounted for: F. Lefebvre, $1.45; V. Pope, $41.15		42 60
Refunded to Casual Revenue: John Poland, Brigden, Ont., duplicate payment, $300; W. C. Dicks, overpayment salary, $3.50		303 50
Advance to J. C. Reid on account of March salary charged in error to Health of Animals		48 67
Refunded in error to 1923-24: (Page A—31) $10.40, (Page A—72) $662.89		673 29
		2,028,732 22
LESS—		
Sales: sulphur, $2,636.45; hay and straw, Levis, $181.25	2,817 70	
Fees for ear-tagging animals	2,695 25	
Refunded in error from 1925-26, G. C. Pook	11 60	
Over-refunded, adjusted in 1925-26: J. C. Hargrave, $36.15; C. Maconachie, 17c	36 32	
Provisional Bonus Allowance.....(Page A—42)	30,946 38	36,507 25
Total		$1,992,224 97

Vote 47—Publications—Publications

Wages of labourers	4,910 51
Accounts under $1,000; advertising, $952.62; cartage, $672; expenses and freight, $140.22; written articles for bulletins, $178.81; sundries, $226.59	2,170 24
Department of Printing and Stationery, supplies	17,703 05
Total	$ 24,783 80

Vote 48—International Institute of Agriculture
Institut international d'agriculture

International Institute of Agriculture, Rome, contribution for year 1924, $8,090, Canada's share of the expenses of the British delegate on the permanent committee for 1924, $851.90	8,941 90
Accounts under $1,000: cartage, $385.50; periodicals, $1,281.01; printed cards, $116.19; telegrams, $242.41; sundries, $66.90	2,092 01
Department of Printing and Stationery, supplies	3,761 21
Total	$ 14,795 12

Vote 49—Live Stock—Bétail

General—En général—($700,626.48)

Salaries, bonus and expenses of officials:			
Nova Scotia	(Page A—42)	29,627 53	
Prince Edward Island	(Page A—42)	27,733 65	
New Brunswick	(Page A—43)	21,650 37	
Quebec	(Page A—43)	90,555 84	
Ontario	(Page A—44)	179,990 44	
Manitoba	(Page A—46)	54,840 09	
Saskatchewan	(Page A—47)	24,899 20	
Alberta	(Page A—47)	83,119 64	
British Columbia	(Page A—48)	38,965 53	
General	(Page A—48)	33,081 24	
			584,463 53
Labourers: wages, $6,840.50, travelling expenses, $2,399.05			9,239 55
Bosworth & Clarke, Ltd., Paris, Ont., rental of truck, 197 d. at $7			1,379 00
Evans Scene Studios, cost of decorating exhibits at Toronto			1,227 75
Ketchum & Co., Ltd., clincher tags, 56,650, $1,629.83; chicken bands, 35,700, $332.14; sundries, $142.80			2,104 77
Lumber and building supplies for exhibitions: M. N. Cummings, Westboro, $1,949.62; small accounts, $731.01			2,680 63
Material for demonstrations: Wm. Davies Co., Toronto, $1,107.53; small accounts, $929.22			2,036 75
Outlay *re* Better Live Stock Improvement Train: fodder and bedding, $779.24; sundries, $330.25			1,109 49
Photographic work: Canadian Government Motion Picture Bureau, $1,037.75; small accounts, $147.92			1,185 67
Reimbursement of 50 per cent of freight rates on live stock to Royal Winter Fair, Toronto: Quebec Dept. of Agriculture, $1,241.25; Saskatchewan Dept. of Agriculture, $1,071.71; sundry payments, $669.70			2,982 66
Rental of offices: Charlottetown, $275; Moncton, $450; Sherbrooke, $273; Montreal, $624; Toronto, $624; Paris, $130; Winnipeg, $1,275; St. Boniface, $360; Qu'Appelle, $286; Moose Jaw, $240; Prince Albert, $260; Calgary, $514.25; Edmonton, $448.50			5,759 75
Services of sundry persons supplying market reports, Great Britain, $1,562.78; United States, $110.87; St John, $280; Montreal, $246; Regina, $84; North Battleford, $98; Calgary, $240; Edmonton, $315; Vancouver, $351			3,287 65
Outlay for exhibitions: Electrical wiring and supplies, $769; feed for stock, $389.26; hardware, $1,446.02; signs, $103.75; wool, woollen goods, etc., $797.98; sundries, $864.55			4,370 56
Telephone services: Truro, $483.94; Charlottetown, $188.29; Moncton, $333.60; Sherbrooke, $196.67; Montreal, $737.28; Ottawa, $553.11; Toronto, $936.86; Paris, $137.90; Winnipeg, $491.60; Qu'Appelle, $157.30; Regina, $20.17; Prince Albert, $45 Calgary, $174.10; Edmonton, $595.65; Vancouver, $168.41; Victoria, $104.15			5,324 03
Accounts under $1,000: advertising, $778.82; badges for fairs, $519.84; banquet to American Poultry Assn., $496.50; cartage, $1,797.32; inspectors' supplies, $312.95; expenses of delegates attending conventions, $411.76; expenses of delegates purchasing pure bred rams, $392.80; express, $8,212.15; freight, $3,831.82; legal services, $2,376.76; maintenance of office equipment, $247.39; office laundry, $178.09; periodicals, $613.57; registrations, etc., $449.50; sheep dip, $628.05; stenographic services, $272.70; telegrams, $16,723.77; sundries, $2,623.80			40,867 59
Department of Printing and Stationery, supplies			32,607 10

Distribution Policy—Système de distribution—($43,134.89)

Outlay *re* maintenance and delivery of stock: labour, $13,841.75; travel and incidental expenses, $4,221.94			18,063 69
Feed, bedding, etc.: Alberta Flour and Feed Co., Edmonton, $1,002.29; R. M. Baker, Regina, $1,739.97; Regina Flour and Feed Co., $1,076.83; Western Flour Mills, Regina, $2,221.60; sundry accounts, $2,664.58			8,705 27

Vote 49—Live Stock—Continued—**Bétail**—Suite

Distribution Policy—Conc.—*Système de distribution*—Fin

Express and freight charges on stock	15,066 42
Payments under $1,000: hardware and stable supplies, $469.61; rental of barn, $144; veterinary services and supplies, $270.33; 50 per cent cost of distributing cockerels, $173.83; sundries, $241.74	1,299 51

Cow Testing—Expérimentation des vaches laitières ($20,691.41)

Outlay for travel of inspectors making tests	8,924 81
Sundry payments for testing milk	11,533 62
Acid bottles, etc	232 98

Car Lot Policy—Système d'achat du bétail par wagons ($13,056.91)

Expenses of purchasers of stock in car lots (589)	13,056 91

Free Freight Policy—Système de transport gratuit ($22,237.65)

Canadian National Rys., $3,897.16; Canadian Pacific Ry., $17,994.49; Pacific Tug & Barge Co., Ltd., $346	22,237 65

Judges—Juges ($16,984.89)

Travelling allowance of $8 per diem and expenses (117)	16,984 89

Premiums on Pure-Bred Stock—Primes pour bétail de race ($15,800)

Premiums of $5 per head, not to exceed four in each case, to purchasers securing pure-bred rams: 1st Annual, $8,750; 2nd Annual, $7,050	15,800 00

Purchase of Stock—Achat de bétail ($53,938.44)

Nova Scotia: bulls (7), $785; heifers, W. L. Cook, Yarmouth, (2), $400, S. C. Crockett, Middle Musquodoboit (4), $515, M. R. Crosby, Dayton, $200, B. R. Hill, Great Village (2), $300, D. G. Mackay & Son, Scotsburn, $200, C. W. Patten, Wellington (3), $350, Geo. B. Patten, Willington (2), $210, R. W. Titus, Yarmouth, $200, payments under $200 (7), $1,095; sheep, $25; swine, $64.50	4,344 50
Prince Edward Island: bulls (2), $200, heifers, W. G. Darke, Brookfield (2), $375; payments under $200 (6), $785; swine (4), $156	1,516 00
New Brunswick: swine (2)	66 13
Quebec: bulls, Beauharnois Live Stock Breeders' Association, Ormstown (34), $4,780, G. Chicoine, Clairvoix (2), $215; D. Coulombe, St. Norbert (3), $230, Arsene Denis, St. Norbert (2), $236, B. A. Edward, Lacolle (2), $365; Macdonald College, Ste. Anne, $250, Alex. Maclaren, Buckingham (4), $725, Jos. Pesant, Monte Bello (5), $410, St. Michel Archangel Hospital, Mastai, $200, R. Sylvestre, St. Simon d'Yamaska (2), $215; payments under $200 (28), $3,385; heifers, S. Bryson, Brysonville (3), $445; U. Deschamps, Repentigny (3), $300, Helm Bros., Huntingdon (2), $350, C. Moe, Ormstown (2), $275; payments under $200 (9), $1,235; sheep, General Stock Breeders' Association, Quebec (5), $342.75; Geo. Rabouin (6), $300; payments under $200 (4), $199.50; swine (2), $154	14,612 25
Ontario: bulls, R. J. Bourne, Perth, $200; P. Dekay, Almira, $200, F. W. Ewing, Elora (2), $300, J. M. Gardhouse, Weston, $200, J. F. Hamilton, Cromarty (2), $275, G. A. Heron, Blackwater (2), $360, John Heron, Seagrave, $200, M. J. Higgins, Brockville, $250, H. Lynn, Brockville, $250, John Miller, Jr., Ashburn (2), $325, Robert Miller, Stouffville (2), $330, Jas. Snell, Clinton (2), $325; payments under $200 (32), $4,050; heifers, Geo. E. Canham, Avonmore (2), $295, H. A. Clark, Brockville (2), $325, Cummings Bros., Lancaster (3), $475, A. W. MacIntyre, Finch (2), $250, J. F. McVey, Winchester (5), $625, F. M. Rutherford, Bonar Law (2), $300, H. M. Wood, Crookston (2), $300; payments under $200 (4), $555; sheep, W. D. Burtch, Brantford (8), $260, payments under $200 (6), $318	10,968 00

Vote 49—Live Stock—Continued—**Bétail**—Suite

Purchase of Stock—Conc.—*Achat de bétail*—Fin

Manitoba: bulls, Dufferin Agricultural Society, Carman (7), $1,020, Manitoba Cattle Breeders' Association, Brandon (2), $460, Portage Industrial Exhibition Association (18), $2,185; payments under $200 (11), $1,345; swine (6). $175.75.	5,185 75
Saskatchewan: bulls, Sask. Dept. of Agriculture, Regina (2), $450, Sask. Cattle Breeders' Association, Regina (34), $5,095; payments under $200 (4), $475; swine (2), $75	6,095 00
Alberta: bulls, Alta. Cattle Breeders' Association, Calgary (14), $2,200, Central Alberta Cattle Breeders' Association, Lacombe (15), $2,015, T. Lorne, Drysdale (2), $215; payments under $200 (10), $1,165; sheep, E. J. Reid, Cremona (8), $358; payments under $200 (7), $406.50; swine, F. J. McLay, Namao (6), $240; payments under $200 (17), $1,250	7,849 50
British Columbia: bulls, A. C. Aitkin, Duncan's Station, $225, B.C. Dept. of Agriculture, Victoria, $200, Mrs. C. Doering, Duncan ,$225; payments under $200 (10), $1,748	2,398 00
Great Britain: bull, $100; swine, $29; stallion, Wm. Grayson, Pickering, $744.60.	873 60
Freight, etc	29 71

Stock Grazing—Frais de pâturage du bétail ($393.79)

Relief Tariff 1919, Alberta Government, freight charges	393 79

Grants—Subventions ($355,181.90)

Nova Scotia ($10,118.53)—	
Exhibitions and Associations, Maritime Stock Breeders' Association, $6,596; Yarmouth County Exhibition, $1,875	8,471 00
Swine Clubs (10), $382.53; Sheep Club Fairs (3), $285.50; Boys' Cattle Breeding Clubs (10), $972, sundries, $7.50	1,647 53
Prince Edward Island ($5,955.04)—	
Agricultural and Industrial Exhibition	5,000 00
Swine Clubs (24)	955 04
New Brunswick ($14,716.22)—	
Exhibitions: Chatham, $1,917.75; Fredericton, $3,213.10; St. John, $5,000; Woodstock, $2,914.22	13,045 07
Swine Clubs (30), $1,457.02; Sheep Club Fairs (3), $214.13	1,671 15
Quebec ($51,322.94)—	
Exhibitions and Associations: Beauharnois Live Stock Breeders, $6,197; Du Comte Agricultural, $1,875; French Canadian Cattle Breeders, $1,000; Lachute, $1,875; Quebec Provincial, $5,000; Sherbrooke, $5,302; Three Rivers, $5,000; Valleyfield, $2,872.87	29,121 87
Horse Breeders' Clubs: Arthabasca County Percheron, $424.99; St. Zephérin, $392.50; small payments (5), $560.29	1,377 78
Get of Bull Competition: 50 per cent of prizes awarded by sundry agricultural societies, 14 payments	738 50
Swine Clubs (78), $5,574.08; Sheep Feeding Competitions (2), $100; Sheep Club Fairs (136), $9,392.96; Boys' Cattle Breeding Clubs (13), $2,816.75; Calf Feeding Competitions (21), $1,987; Bacon-Hog Competition, $214.	20,084 79
Ontario ($83,359.29)—	
Exhibitions and Associations: Chatham Winter Fair, $4,872; Cobourg Horse Show, $3,905; Guelph Winter Fair, $6,846; London Western Fair, $5,000; Ottawa, Central Canada Exhibition, $5,000, Riding Club, $100, Winter Fair, $6,823; Peterboro Industrial Exhibition, $2,062.69; Toronto, Canadian National Exhibition, $5,000, Ontario Live Stock Improvement Committee, $1,500, Royal Agricultural Winter Fair, $28,540, Open Air Horse Parade Assn., $250	69,898 69
Horse Breeders' Clubs: Columbus (3), $1,775.67; Forest, $437.33; Haliburton, $460; Hillsburg, $402; Tavistock, $616.65; small payments (9), $1,067.59	4,759 24

Vote 49—Live Stock—Continued—**Bétail**—Suite

Grants-Conc.—*Subventions*-Fin

Ontario—*Conc.*—	
Remount Stations: Ailsa Craig, $3,000; Chaffey's Locks, $1,700; Ottawa, Gold Note, $1,325	6,025 00
Get of Bull Competitions: 50 per cent of prizes awarded by sundry agricultural societies, 27 payments	666 00
Swine Clubs (15), $1,064.36; Sheep Club Fairs (3), $358.50; Boys' Cattle Breeding Club, $63.50; Bacon-Hog Competitions (4), $514; sundries, $10.	2,010 36
Manitoba ($31,286.70)—	
Exhibitions and Associations: Brandon Exhibition, $5,000; Manitoba Winter Fair and Fat Stock Show, $7,867; Dauphin, $1,929.27; Dufferin, $2,179.22; Killarney, $110; Portage, $2,332.13; Winnipeg Feeder and Stocker Show, $1,675	21,092 62
Horse Breeders' Clubs: Benito, $504; Brandon, $501.55; Darlingford, $361.67; Deloraine (2), $786.17; Elkhorn, $352.42; Hamiota, $541.55; Hargrave, $408.89; Harte, $462.56; Killarney, $319.27; Miami, $328.88; Rathwell, $362.66; Roland, $368.67; St. Pierre, $404; small payments (13), $2,556.30.	8,258 59
Swine Clubs (37), $1,376.99; Sheep Club Fairs (3), $300; Bacon-Hog Competition, $194; sundries, $64.50	1,935 49
Saskatchewan ($60,825.92)—	
Exhibitions and Association: Lloydminster, $2,912.81; Melfort, $2,356.13; Moose Jaw Feeder and Stocker Show, $1,520; North Battleford, $3,750; Prince Albert, $2,656.08; Regina, $11,052; Saskatoon, Sask., Swine Breeders' Assn., $400; Sask. Winter Fair, $2,139.17; Industrial Exhibition, $9,089.83; Weyburn, $2,944.88; Yorkton, $2,683.22	41,504 12
Horse Breeders' Clubs: Abernethy, $477.52; Belle Plaine, $476; Blaine Lake, $396; Brora, $594.44; Carieville, $340; Colgate, $613.34; Delisle, $566.66; Govan, $479.46; Indian Head (2), $979.94; Kincaid, $322.22; Laura, $447.50; Limerick, $478.67; Mankota, $490.93; Meeting Lake, $328.66; Monchy, $526.66; Nokomis, $508.33; Norquay, $411.11; Saltcoats, $334; Scott, $395.33; Valor, $497.34; Weyburn, $494.44; Whitewood, $333.33; Zealandia, $483.34; small payments (42), $8,289.41	19,264 63
Sundry grants	57 17
Alberta ($47,836.08)—	
Exhibitions and Associations: Calgary, Alberta Live Stock Assn., $6,038.24; Alberta Stocker and Feeder Show, $2,430; Exhibition, $5,000, Western Canada Live Stock Union, $1,500; Camrose, $1,970.82; Edmonton, $11,436.92; Lethbridge Agricultural and Industrial, $2,506.31; Red Deer Agricultural Society, $3,039.71; Vegreville Agricultural Society, $2,605.22; Vermilion Agricultural Society, $2,911.01	39,438 23
Horse Breeders' Clubs: Acme, $477.78; De Winton, $457.29; High River-Cayley, $471.33; Lougheed, $363.83; small payments (14), $2,166.77...	3,937 00
Millarville Horse Breeding Station, $2,500; Swine Clubs (38), $1,161.35; Boys' Breeding Club, $142; Bacon-Hog Competition, $214; Get of Bull Competitions (10), $443.50	4,460 85
British Columbia ($14,561.31)—	
Exhibitions and Associations: New Westminster, $4,583.33; Vancouver, $4,583.33; Victoria, British Columbia Stock Breeders, $332.50, Exhibition, $4,583.33	14,082 49
Get of Bull Competitions (4) $57.50; Swine Club (9) $421.32	478 82
Generally ($35,199.87)—	
Canadian National Live Stock Records	25,199 87
Dairy Cattle Committee	10,000 00

Adjustments—Rectifications

Balances refunded to Casual Revenue: M. W. Brook, $86.90; J. C. Brosseau, $64.05; J. R. Fee, $288.90; H. C. Hall, $23.85; John Mayne, $4; J. M. McLean, $48.90; S. C. McLennan, $37.50; E. C. McMurtrie, $77.50; W. S. McMullen, $10; E. Nash, $118.48; L. O. Tubman, $30	790 08

Vote 49—Live Stock—Concluded—Bétail—Fin

Adjustments–Conc.—*Rectifications*–Fin

Charged in error, F. L. Wingate (H. of A.) advance			97 33
Overpayment, M. J. Young, salary			75 00
Accounted for in 1925-26, F. G. Whiting, *re* distribution policy			290 00
			1,243,298 77
LESS—			
Sales: bulls, $10,814.19; sundry stock, $1,925.58; bacon sides, $532.50; wool, $208.80; sundries, $56.73		13,537 80	
Proceeds *re* distribution of animals imported from Great Britain		2,064 67	
Boys' Cattle Breeding Clubs, refunds cost of heifers and 50 per cent incidental charges		11,454 01	
Paid in 1923-24: Wm. R. Lowes, $8.65; F. G. Whiting, *re* distribution policy, $165		173 65	
Provisional Bonus Allowance	(Page A—48)	11,868 92	39,099 05
Total			$1,204,199 72

Vote 50—Seed, Feed and Fertilizer Control
Direction des semences, de la pâture et des engrais

Salaries and expenses of officials—			
Nova Scotia	(Page A—49)	8,388 69	
Prince Edward Island	(Page A—49)	2,825 60	
Quebec	(Page A—49)	32,020 98	
Ontario	(Page A—49)	50,078 68	
Manitoba	(Page A—50)	39,455 68	
Alberta	(Page A—50)	28,115 61	
British Columbia	(Page A—51)	5,458 18	
			166,343 42
Analysis of feeding stuffs and fertilizer samples: L. C. Harrow, Truro Agricultural College, $1,195; L. J. Rogers, University of Toronto, $2,010; sundry accounts, $1,645			4,850 00
Grants: Bromptonville Agricultural Society, $247.75; Canadian Seed Growers' Ass'n., $10,000; International Seed Testing Ass'n., $239.75; Sask. Corn Growers' Ass'n., $400			10,887 50
Expenses of delegates attending conferences: Advisory Board, Ottawa, $943.06; Canadian Society of Technical Agriculturists, Guelph, $1,627.14			2,570 20
Payments to sundry persons for supplying market reports			1,338 89
Rental of offices: Trust and Loan Co. of Canada, Winnipeg, $2,700; J. H. Shannon, Harriston, Ont, $45			2,745 00
Saskatchewan Dept. of Agriculture, expenses of representatives judging field crops			1,667 17
Subventions to Provinces on account of moneys paid in cash prizes at seed fairs: Nova Scotia, $839.37; Prince Edward Island, $1,025.70; Quebec, $17,136.78; Ontario, $21,168.32; Manitoba, $1,369.32; Saskatchewan, $7,029.82.			48,569 31
Accounts under $1,000: advertising, $325; cartage, $344.25; customs, $478.41; express and freight, $1,010.55; hardware, $180.42; laboratory apparatus, $3,871.15; legal services, $374.30; periodicals, $302.43; seed purchases, $370.83; telegrams, $435.06; sundries, $700.27			8,392 67
Department of Printing and Stationery, supplies			48,235 23
Adjustments—Rectifications			
Balances refunded to Casual Revenue: J. E. Blakeman, $93.45; E. Brett, $30.62; F. Foulds, $9.20			133 27
Overpayment, E. E. O'Gorman, salary			0 50
			295,733 16
LESS—Provisional Bonus Allowance	(Page A—51)		1,204 36
Total			$ 294,528 80

Vote 51—Dehydration of Fruits and Vegetables
Dessiccation des fruits et des légumes

Ottawa and General ($776.50)—		
Sundry supplies and expenses		171 27
Department of Printing and Stationery, supplies		605 23
Grimsby, Ont. ($7,984.44)—		
McGillivray, C. S., outlay for labour, $1,512.72; sundries, $84.50		1,596 92
Niagara Peninsular Growers, Ltd., sundry fruit		3,760 77
Accounts under $1,000: coal and coke, $220.40; fruit, $225; fruit packing supplies, $355.65; hardware, $342.59; installation of electrical apparatus and current supplied, $497.08; lumber, $411.17; plumbing, $131.46; repairs to dehydrator, $198.11; sundries, $245.29		2,626 75
Penticton, B. C. ($12,833.76)—		
Audley, Jas., outlay for labour, $4,179.86; sundries, $111.74		4,291 60
McGillivray, C. S., outlay for labour, $831.07; sundries, $15.05		846 12
Penticton Co-operative Growers, sundry fruit		2,602 36
Accounts under $1,000: cartage, $207.25; compensation for articles lost in fire, $161.70; drying trays, $207.28; electrical work, $413.62; freight, $134.98; fruit, $373.22; fruit packing supplies, $148.25; hardware, $527.12; kerosene, $644.85; light and power, $118.60; lumber, $712.82; machinery repairs, $266.97; rent and insurance, $172.09; sheet metal work on dehydrator, $442.60; sundries, $562.33		5,093 68
		21,594 70
Less—Sales of fruit	5,219 92	
Advance to Jas. Audley, 1923-24	500 00	
Amount paid to Penticton Co-operative Growers, 1925-26	1,202 36	
Balance paid to C. S. McGillivray, 1925-26	10 20	6,932 48
Total		$ 14,662 22

Vote 52—Agricultural Produce Marketing Agent in Great Britain
Agent de ventes de produits agricoles en Grande-Bretagne

Salary and expenses of official	(Page A—51)	9,000 42
General Post Office, London, telegrams		114 66
Total		$ 9,115 08

Vote 53—Grant to the Dept. of Agriculture, Nova Scotia, to apply on the amortization of the debt against the Science Building at the Agricultural College, Truro, N.S.

Subvention au ministère de l'Agriculture de la Nouvelle-Ecosse, pour l'appliquer à l'amortissement de la dette sur l'édifice des Sciences du Collège agricole de Truro, N.-E.

Amount voted	$ 20,000 00

Vote 54—Grant to the Dept. of Agriculture, New Brunswick, to apply on the amortization of the debt against the Short Course School at Fredericton, N.B.

Subvention au ministère de l'Agriculture du Nouveau-Brunswick pour l'appliquer à l'amortissement de la dette sur l'école des Cours abrégés, située à Fredericton, N.-B.

Amount voted	$ 5,000 00

Vote 415—Payment of one-third of freight on hay, feed and live stock in the dry areas of Alberta in 1921-22

Paiement d'un tiers du transport du foin, de la nourriture et du bétail dans les régions de l'Alberta ayant souffert de la sécheresse en l'année 1921-22

Alberta Department of Agriculture	$	29,995 77

Vote 417—To assist in construction of pre-cooling warehouses for fruit shipments in British Columbia

Pour aider à la construction d'un entrepôt frigorifique pour les envois de fruits à la Colombie-Britannique

Berry Growers' Co-operative Union, Vancouver		5,000 00
Chilliwack United Growers, Ltd		5,000 00
Kelowna Growers' Exchange		20,000 00
Salmon Arm Farmers' Exchange, Ltd		10,000 00
Total	$	40,000 00

Vote 418—To increase staff in connection with wheat rust investigational work and provide accommodation therefor

Pour augmenter le personnel employé à des travaux de recherches relativement à la rouille du blé, et pour loger ce personnel

Hicks, W. W. & Co., Winnipeg, 10-in. underground conduit, 262½ ft		1,008 00
Hughes Owens Co., Ltd.: Montreal, 1 Zeiss microscope, $124.50, laboratory supplies, $166.93; Ottawa, incubators, 2, $300, supplies, $92.08; Winnipeg, incubators, 2, $293, supplies, $96.60		1,073 11
Jarrell, J. O., Montreal, microscopes, 6, $1,273.50; microtones, 2, $370.75; cameras, 5, $177.75; laboratory apparatus, $344.33		2,166 33
Kewannee Laboratory Furniture, Toronto, work desks, 8, $1,020; chairs, 8, $102; laboratory tables, 3, $330.45; wall desks, 2, $652.10; 1 apparatus case, $272.25		2,376 80
Lord & Burnham, Co., Ltd., St. Catharines, Ont., supplying materials and erection of 2 greenhouses at Experimental Farm, Winnipeg, per contract		10,490 00
Office Specialty Mfg., Co., Ltd., Winnipeg, office furniture, $734.31; Ottawa, $395.25		1,129 56
Accounts under $1,000; building supplies, $411.40; copper cable, $709.87; electrical supplies, $922.05; Ford touring car, $585; laboratory apparatus, $2,095.21; Monroe calculator, $375; photographic supplies, $188.35; piping and insulation, $434.99; scientific apparatus, $672		6,393 87
Total	$	24,637 67

Superannuation, Public Service Retirement Act, 1920
Pensions, Loi de retraite du service public, 1920

For details see Finance Department, Part F	$	12,448 51

Vote 315—Unforeseen Expenses—Dépenses imprévues

Emerson-Thompson, Ltd., Ottawa, 1 second-hand Cadillac car for Minister, $2,150; less allowance on old car, $500	$	1,650 00

Vote 338—National Dairy Council—Conseil national de l'industrie laitière

Grant	$	3,000 00

Vote 339—National Horticultural Council—Conseil national d'horticulture

Grant		$ 8,000 00

Vote 340—International Bee-Keepers' Congress
Congrès international des apiculteurs

Grant		$ 2,500 00

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed under various votes as follows:

Civil Government Salaries	(Page A—13)	23,292 76
Civil Government Contingencies	(Page A—14)	2,099 41
Experimental Farms	(Page A—21)	23,003 12
Destructive Insect and Pest Act	(Page A—26)	3,344 11
Dairying	(Page A—28)	1,485 40
Fruit	(Page A—30)	4,242 61
Health of Animals	(Page A—42)	30,946 38
Live Stock	(Page A—48)	11,868 92
Seed, Feed and Fertilizer Control	(Page A—51)	1,204 36
Total		$ 101,487 07

Gratuities, C.S. Act, 1918—Gratifications, Loi du Service civil, 1918

Gratuities of 2 m. salary to families of deceased employees:

Widow of late Alfred Bishop, Exp. Farms	250 00
Widow of late Jas. A Bruce, H. of A. Branch	240 00
Widow of late Elzear Cote, Seed Branch	**270 00**
Widow of late D. A. Currie, H. of A. Branch	400 00
Widow of late Wm. Howard, M. & C. F. Branch	220 00
Widow of late D. McEachran, H. of A. Branch	166 66
Widow of late W. S. Moore, Exp. Farms	190 00
Widow of late A. J. Nicholson, H. of A. Branch	30 00
Widow of late Thos. Symes, Fruit Branch	250 00
Widow of late R. C. Treherne, Ent. Branch	520 00
Widow of late E. E. White, H. of A. Branch	250 00
Widow of late John Williamson, Admin. Branch	166 66
Total	$ 2,953 32

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

Civil Government Salaries	(Page A— 6)	663,138 98
Civil Government Contingencies	(Page A—15)	29 214 03
Experimental Farms	(Page A—52)	883,980 79
Destructive Insect and Pest Act	(Page A—61)	180,743 48
Dairying	(Page A—61)	103,949 87
Fruit	(Page A—63)	95,582 09
Health of Animals	(Page A—64)	889,634 50
Publications	(Page A—71)	4,910 51
Live Stock	(Page A—72)	367,044 76
Seed, Feed and Fertilizer Control	(Page A—76)	115,960 94
Dehydration of Fruits and Vegetables	(Page A—77)	5,946 08
Agricultural Produce Marketing Agent	(Page A—77)	6,240 00
Provisional Bonus Allowance	(Page A—79)	101,487 07
Total		$3,447,833 10

Vote 41—Re Grant to Imperial Bureau of Entomology

AUDITOR GENERAL'S OFFICE, OTTAWA, April 25, 1925.

SIR,—By High Commissioner's cheque No. 52737, issued in March, 1925, a grant of £1,000 was made to the Imperial Bureau of Entomology.

Order in Council P.C. 2921, dated December 3, 1920, provides for the annual payment of this grant "on condition that like action be taken by His Majesty's Governments of the other Dominions and Colonies."

I presume that, each year, before making payment, the Department of Agriculture verifies the fact that the necessary action by other Governments concerned has been taken.

Please inform me of the results of any investigations made in this connection, from time to time, with special reference to the grant paid in 1924-1925.

I am Sir, Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Dept. of Agriculture.

DEPARTMENT OF AGRICULTURE, April 29, 1925.

DEAR SIR,—I have your letter of the 25th instant, with reference to the grant to the Imperial Bureau of Entomology, and have to advise you that the printed report of this Bureau contained a financial statement showing the amounts of the grants made by the various Dominions for the past year.

The financial statement for the year 1924-25 is not yet available, but the Dominion Entomologist has on fyle a copy of the report for the preceding year.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

Vote 41—Entomology: Re Transfer of Excess Expenditure for the Fiscal Year 1924-25 into 1925-26

AUDITOR GENERAL'S OFFICE, April 30, 1925.

SIR,—I return to you herewith your two applications for the repayment to the Bank for cheques issued by the High Commissioner during the month of March, 1925.

Apparently to avoid an overdraft in Entomology appropriation, 1924-25, you ask that the sum of £146.2.1 be charged to the fiscal year 1925-26.

As all of the expenditure was regularly incurred during 1924-25, I am of the opinion that the full amount should remain a charge against that year's appropriations and would suggest that you now make application accordingly.

Explanation of the cause of the overdraft should be given when rendering Appropriation Accounts to this Office.

I am, Sir, Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Agriculture Department.

Vote 42—Destructive Insect and Pest Act: Re Travelling Allowance Granted to Mr. Ralph Hopping

AUDITOR GENERAL'S OFFICE, April 28, 1925.

SIR,—By cheque No. 54362, issued in February, 1925, Mr. Ralph Hopping, insect pest investigator, received the sum of $194.30 in payment of travelling expenses.

Included in his account, is the following item:—

Subsistence Ottawa, January 7 to 31 inc.
25 d. at $2.50—$62.50

Order in Council of February 6, 1893, requires a statement "of actual reasonable travelling and living expenses."

Order in Council of July 23, 1906, provides that, "Where an exception to the rule is deemed advisable, a per diem allowance should only be allowed by authority of the Governor in Council before the trip to which the allowance applies has been entered upon and after reference to the Treasury Board."

Please inform me if the per diem allowance granted to Mr. Hopping has the requisite authority of the Governor in Council.

I am, Sir,

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Agriculture Department.

DEPARTMENT OF AGRICULTURE, May 5, 1925.

DEAR SIR,—Replying to your letter of the 28th ultimo, asking for information in regard to a payment of $62.50 to R. Hopping, being subsistence for 25 days at the rate of $2.50 a day, I have to advise you that the authority of Council was not obtained in this case.

The officer in question, an Entomologist, was brought to Ottawa in the slack season of the year for consultation with officers at headquarters in regard to work already completed, and work projected for the coming year. He would really have been entitled to full living expenses while in Ottawa which would certainly have amounted to more than the $2.50 per day allowed, but as a measure of economy, his trip here was only authorized on the understanding that the Department should pay on his account, expenses not to exceed $2.50 a day, all his living expenses above that amount to be met by himself.

Under these circumstances, it was understood that the authority of the Governor in Council would not need to be obtained in this case.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, May 12, 1925.

DEAR SIR,—I have your letter of the 5th inst. in reply to mine of the 28th ult. with reference to a travelling allowance of $2.50 per day granted to Mr. Ralph Hopping.

You inform me that this allowance would not cover Mr. Hopping's actual expenses—and that, "Under these circumstances, it was understood that the authority of the Governor in Council would not need to be obtained in this case."

I am of opinion that an Order in Council is necessary in the case of a stated amount for living or any other expenses.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister, Agriculture Department.

DEPARTMENT OF AGRICULTURE, May 22, 1925.

DEAR SIR,—I have your letter of the 12th instant, regarding travelling allowance granted to Mr. Ralph Hopping, and in view of your ruling, the authority of Council is being requested for the payment of this living allowance for the period in question.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

NOTE BY AUDITOR GENERAL.—Copy of Order in Council received.

Authority of Governor in Council required for the payment of each grant specifically voted

DEPARTMENT OF AGRICULTURE, July 16, 1925.

DEAR SIR,—I have your circular letter of the 4th instant, stating that it will be necessary to obtain the authority of the Governor General in Council for the payment of certain grants for which authority is given in specific votes of Parliament at the last Session. This is apparently an entirely new procedure, and I should be glad if you would advise me why it is necessary to obtain this authority, and under what ruling, so that I may have some information to give my Minister when obtaining his signature for the reports.

Yours very truly,

J. H. GRISDALE, *D.M.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, July 20, 1925.

DEAR SIR.—Referring to your letter of the 16th inst. respecting the necessity of obtaining the special authorization of the Governor in Council for the payment of grants specially voted by Parliament, I desire to point out that the various amounts in the annual Supply Bill are voted to the Crown and are not available to the spending Departments until the money so voted has been released in the manner provided in the Consolidated Revenue and Audit Act.

There is as you are aware, a general Order in Council passed for this purpose, but though this Order may be sufficient authority legally to place the amounts at the disposal of the various Departments to be expended for the purpose for which they are voted still as a matter of Treasury control it has been deemed advisable to obtain special Orders in Council for grants paid to institutions or individuals, the disposition of which does not come in detail under audit by the Auditor General.

This procedure is not new.

Yours very truly,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Agriculture Department.

Vote n° 41—Octroi au Bureau impérial d'Entomologie

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 avril 1925.

MONSIEUR,—On a fait un octroi de £1,000 au Bureau impérial d'Entomologie au moyen du chèque n° 52737, tiré sur le bureau du Haut Commissaire au mois de mars 1925.

L'arrêté en Conseil, C.P. 2921, daté le 3 décembre 1920, stipule qu'une pareille somme sera versée tous les ans "à condition que les gouvernements des autres Dominions de Sa Majesté agissent de même".

Je suppose que, chaque année, le ministère de l'Agriculture se renseigne sur les mesures prises en ce sens par les autres gouvernements intéressés, avant de faire ce versement.

Veuillez me faire connaître les résultats de toute investigation faite à ce sujet, de temps en temps, en tenant compte tout particulièrement de l'octroi versé en 1924-25.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Agriculture.

MINISTÈRE DE L'AGRICULTURE, 29 avril 1925.

CHER MONSIEUR,—Je vous accuse réception de votre lettre du 25 courant concernant l'octroi au Bureau impérial d'Entomologie, et je me permets d'attirer votre attention sur le rapport imprimé de ce Bureau, qui contient un état financier indiquant le montant de tous les octrois reçus des divers Dominions au cours de l'année écoulée.

L'état financier de l'année 1924-25 n'est pas encore disponible, mais l'entomologiste du Dominion a en main copie du rapport de l'année précédente.

Bien à vous,

J. H. GRISDALE, *S.-M*

L'Auditeur général.

Vote n° 41—Entomologie: Re transport de l'excédent de dépenses pour l'année financière 1924-25 à 1925-26

BUREAU DE L'AUDITEUR GÉNÉRAL, 30 avril 1925.

MONSIEUR,—Je vous retourne vos deux demandes au sujet du remboursement à faire à la banque pour couvrir des chèques émis par le bureau du Haut Commissaire en mars 1925.

Vous demandez apparemment, pour éviter un découvert dans les crédits de la division de l'Entomologie, 1924-25, de transporter la somme de £146.2.1 au compte de l'année financière 1925-26.

Comme toutes ces dépenses ont été encourues d'une façon régulière en 1924-25, je suis d'avis que ce plein montant doit être porté au compte des crédits de cette année-là, et je vous demanderais de présenter une demande en conséquence.

Je vous demanderais d'expliquer ce découvert lorsque vous transmettrez à ce Bureau un état de l'emploi des crédits mis à votre disposition.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Agriculture.

Vote n° 42—Loi des Insectes destructeurs et autres fléaux: Re Allocation de voyage accordée à M. Ralph Hopping

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 avril 1925.

MONSIEUR,—M. Ralph Hopping, enquêteur sur les insectes destructeurs, a reçu la somme de $194.30 sous forme de chèque, le n° 54362, émis en février 1925 pour couvrir ses frais de voyage.

L'item suivant est compris dans ce compte:—

Subsistance à Ottawa, du 7 au 31 janvier inclusivement, 25 jours à $2.50.. .. .. $62 50

Un arrêté en Conseil, adopté le 6 février 1893, exige qu'un état "des dépenses raisonnables de subsistance et de voyage" soit fourni.

L'arrêté en Conseil du 23 juillet 1906 stipule que, "Lorsqu'une exception est faite à la règle, on n'accordera une allocation quotidienne de subsistance qu'après en avoir obtenu l'autorisation du Gouverneur en Conseil, avant que le voyage en question ne soit entrepris, et après avoir soumis la question au Conseil du Trésor".

Veuillez me faire savoir si on a obtenu l'autorisation requise du Gouverneur en Conseil pour l'octroi de cette allocation à M. Hopping.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Agriculture.

MINISTÈRE DE L'AGRICULTURE, 5 mai 1925.

CHER MONSIEUR,—En réponse à votre lettre du 28 dernier, demandant des renseignements au sujet d'un paiement de $62.50 à R. Hopping, à titre de frais de pension pour 25 jours à $2.50 par jour, je dois vous dire que l'on n'a pas obtenu l'autorisation du Conseil dans ce cas.

L'officier en question, en entomologie, a été amené à Ottawa durant la période de l'année où il y avait peu de travail à faire, afin qu'il se consulte avec les officiers du bureau général sur les travaux déjà accomplis et le travail à faire pour l'année prochaine. Il aurait réellement eu droit d'avoir toutes ses dépenses

payées durant son séjour à Ottawa, ce qui aurait certainement occasionné une dépense de plus de $2.50 par jour; mais, par mesure d'économie, son voyage n'a été autorisé qu'avec l'entente que le ministère ne paierait sur ses dépenses qu'un taux de $2.50 par jour, tout le surplus devant être payé par lui-même.

Dans ce cas, il était entendu que nous n'avions pas besoin de l'autorisation du Gouverneur en Conseil, vu les circonstances.

Bien à vous,

J. H. GRISDALE, *S.-M.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 mai 1925.

CHER MONSIEUR,—J'ai votre lettre du 5 courant, en réponse à la mienne du 28 dernier, au sujet d'une allocation de voyage accordée à M. Ralph Hopping.

Vous me dites que cette allocation ne couvre pas toutes les dépenses réellement faites par M. Hopping, et que "vu ces circonstances il était entendu que vous n'aviez pas besoin de l'autorisation du Gouverneur en Conseil dans ce cas".

Je suis d'avis qu'un arrêté en Conseil est nécessaire dans le cas d'un montant spécifié pour subsistance ou toute autre dépense.

Votre dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Agriculture.

CHER MONSIEUR,—J'ai votre lettre du 12 courant au sujet d'une allocation de voyage accordée à. M. Ralph Hopping, et vu votre décision, nous demandons l'autorisation du Conseil pour le paiement de cette allocation pour la période en question.

Votre bien dévoué,

J. H. GRISDALE, *S.-M.*

L'Auditeur général.

NOTE DE L'AUDITEUR GÉNÉRAL: Reçu copie de l'arrêté en Conseil.

Octrois: Autorisation du Gouverneur en Conseil nécessaire pour le paiement de chaque octroi voté spécifiquement

MINISTÈRE DE L'AGRICULTURE, 16 juillet 1925.

CHER MONSIEUR,—J'ai votre lettre circulaire du 4 courant, disant qu'il sera nécessaire d'obtenir l'autorisation du Gouverneur en Conseil pour le paiement de certains octrois déjà autorisés par des votes spécifiques du Parlement à la dernière session. C'est apparemment une procédure tout à fait nouvelle, et je serais heureux de savoir de vous pourquoi cette autorisation est nécessaire et en vertu de quelle règle, afin que je puisse renseigner le ministre lorsque je lui demanderai sa signature pour les rapports au Conseil.

Votre bien dévoué,

J. H. GRISDALE, *S.-M.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 juillet 1925.

CHER MONSIEUR,—En réponse à votre lettre du 16 courant au sujet de la nécessité d'obtenir une autorisation spéciale du Gouverneur en Conseil pour le paiement des octrois spécifiquement votés par le Parlement, je désire vous faire remarquer que les divers montants dans le budget annuel sont accordés à la Couronne, mais ne sont pas à la disposition des services de dépenses, tant que l'argent ainsi voté n'a pas été libéré de la manière prescrite dans la Loi du Revenu consolidé et de l'Audition.

Comme vous le savez, il y a un arrêté général en Conseil adopté à cette fin, mais bien que cet arrêté soit légalement suffisant pour mettre les montants à la disposition des divers ministères pour être dépensés suivant les fins auxquelles ils sont destinés, on a jugé à propos, ayant en vue le contrôle qui doit être exercé par le Trésor, que des arrêtés en Conseil spéciaux devraient être tout de même obtenus pour les octrois payés aux institutions ou aux individus, ces sommes ne faisant pas l'objet d'une vérification détaillée par l'Auditeur général.

Cette procédure n'est pas nouvelle.

Votre bien dévoué,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Agriculture.

AUDITOR GENERAL'S REPORT

1924-25

PART "B"

ARCHIVES DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "B"

DÉPARTEMENT DES ARCHIVES

DÉTAIL DES REVENUS ET DES DÉPENSES

ARCHIVES DEPARTMENT
DÉPARTEMENT DES ARCHIVES

SUMMARY—SOMMAIRE
REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
	B—2	Casual Revenue—Revenu casuel			$ 56 50
		EXPENDITURE—DÉPENSES			
26, 400	.....	Civil Government Salaries—Traitements du Gouvernement civil—			
	B—3	Deputy Minister—Sous-ministre	$ 8,000 00		
	B—3	Chairman of Board of Publications—Président du Bureau des publications	6,000 00		
	B—3	Staff—Personnel	47,734 70		
				61,734 70	
26	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
	B—4	Salaries	$ 266 21		
	B—4	Miscellaneous	13,976 16		
				14,242 37	
					75,977 07
		Superannuation—Pensions—			
	B—5	Public Service Retirement Act, 1920			3,137 63
		Miscellaneous—Divers—			
331	B—5	Public Archives	75,499 49		
363	B—5	Provisional Bonus Allowance	6,366 64		
					81,866 13
		Total Expenditure, Consolidated Fund—Total des dépenses, Fonds consolidé			160,980 83

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.
REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Sale of manuscript and books, $37.50; copying, $19	$ 56 50

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Votes 26 & 400—Civil Government Salaries—Traitement du Gouvernement civil		
Deputy Minister—Sous ministre—A. G. Doughty	$ 8,000 00	
Chairman of Board of Publications—Président du Bureau des publications—Adam Shortt	6,000 00	
Staff—Personnel		
Audet, F. J., archivist	2,520 00	
Beith, F., associate archivist	1,920 00	
Bigras, V., senior clerk typist	1,620 00	$ 54 00
Blondin, L., clerk	1,140 00	315 00
Carver, G., clerk stenographer, 11 m. to Feb. 28 at $1,260 (resigned)	1,155 00	
Casey, M., departmental librarian, grade 2	1,680 00	
Chenier, M. J. J., clerk, 9 m. at $960, 3 m. at $1,020 (less 19 d., Sept.)	924 33	298 38
Fee, N., associate archivist	2,400 00	
Gaudet, P., associate archivist, April 1-30 at $2,400 (retired)	200 00	
Holmden, H. R., associate map and chart archivist, 2 m. to May 31 at $2,400 (retired)	400 00	
Kenney, J. F., chief, editing and research division	3,300 00	
Lanctot, G., chief French archivist, 3 m. at $3,780; 9 m. at $3,960	3,915 00	
Lower, A. R. M., assistant to chairman, Board of Publications, 3 m. at $2,640; 9 m. at $2,760	2,730 00	
Marion, S., head translator, Feb. 16 to Mar. 31 at $2,940	358 75	
McDonald, F. A., senior clerk stenographer	1,680 00	
McKay, J. F., assistant archivist	1,680 00	
Pelletier, L. M., head translator, 9 m. to Dec. 31 at $3,300 (superannuated)	2,475 00	
Phelps, M. G., assistant archivist, 9 m. to Dec. 31 at $1,680 (resigned)	1,260 00	
Robertson, M., assistant archivist	1,680 00	
Russell, H. M., assistant archivist	1,680 00	
Smillie, E. A., associate archivist	1,800 00	39 96
Smith, M., deptl. accountant, grade 1, 6 m. at $1,740; 6 m. at $1,860	1,800 00	
Smith, W., asst. keeper of public records, 3 m. at $4,200; 9 m. at $4,500	4,425 00	
St. Amour, O., photographer	1,260 00	198 00
Vanasse, F., archivist, 7 m. to Oct. 31 at $3,800 (retired)	2,216 62	
Webber, W., senior stores clerk, 9 m. at $1,500; 3 m. at $1,560	1,515 00	138 96
	61,734 70	*1,044 30*
Vote 26—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employee—Personnel temporaire		
Pelletier, L. M., translator, Jan. 1 to Feb. 15 at $2,080	266 21	
	266 21	
Vote 331—Public Archives—Archives publiques		
Ottawa, ($18,293.18)—		
Audette, F., caretaker	1,080 00	315 00
Brennan, W., confidential messenger	1,200 00	258 00
Brown, L. W., historical student, McGill University, May 19 to Sept. 15 at $960	313 55	
Gagnon, A., junior clerk	780 00	315 00
Gordon, M., clerk typist	1,140 00	315 00
Ladouceur, G., caretaker	1,080 00	315 00
McCoy, K., sewer, 12 m. (less 3 d.), at $805	798 29	
Noble, J. B., senior bookbinder, 6 m. at $1,920; 6 m. at $2,040	1,980 00	
O'Connor, M. A., bindery girl at $16 per wk	834 66	
Patrick, J. S., bookbinder at $35 per wk	1,825 84	
Patry, G., junior clerk	780 00	315 00
Pennington, Wm., bookbinder, 3 m. to June 30 at $35 per wk. (superannuated)	455 00	
Proctor, W. A., bookbinder at $35 per wk	1,825 84	

Details of Salaries—Conc. — **Détail des Traitements**—Fin	Salary — Traitement	Bonus — Boni
Vote 331—Public Archives—Conc.—**Archives publiques**—Fin		
Richard, C., clerk typist	$ 1,140 00	$
Scobie, H. A., clerk stenographer	1,140 00	
Seguin, E., caretaker	1,080 00	315 00
Thompson, A. V., junior clerk	840 00	315 00
Halifax, N.S. ($2,040)—		
Kinnear, M., clerk stenographer	1,140 00	315 00
Milner, W. C., associate archivist, 3 m. to June 30 at $2,400 (superannuated), 3 m. to Sept. 30 at $1,200	900 00	
St. John, N.B. ($472.90)—		
Graham, L., junior clerk stenographer, 6 m. to Sept. 30 at $720	360 00	
London, E. V., junior clerk stenographer, Oct. 17 to Dec. 24 at $600	112 90	
Montreal, Que. ($6,840)—		
Bertrand, J. C. O., assistant archivist	1,680 00	49 92
Coderre, E., junior clerk	900 00	
Coderre, L., junior clerk	900 00	
de La Bruere, M. B., associate archivist	2,160 00	
Picard, E., junior clerk	600 00	
Picard, J., junior clerk	600 00	
Quebec, Que. ($1,900)—		
Charlebois, J. A., assistant archivist, 7 m. to Oct. 31 at $1,200 (superannuated)	700 00	150 50
O'Leary, P. M., assistant archivist	1,200 00	258 00
St. Andrews East, Que. ($1,200)—		
Raymond, T., assistant archivist	1,200 00	258 00
Goderich, Ont. ($1,080)—		
Mitchell, J., assistant archivist	1,080 00	315 00
London, England ($13,370)—		
Biggar, H. P., chief archivist in Europe	5,000 00	
Byrne, F. E., senior clerk	1,500 00	
Dore, M., clerk	1,140 00	
Godfrey, D. G., senior clerk	1,440 00	
Mayes, W., clerk	1,140 00	
Pettigrew, C., draftsman	1,440 00	
Roberts, M. A., clerk	1,140 00	
Thompson, K. H., clerk, 6 m. to Sept. 30 at $1,140 (retired)	570 00	
Paris, France ($10,920)—		
Boudouin, C., clerk	960 00	*100 00
Beau, H., assistant archivist	1,440 00	*274 00
Beauchesne, T., associate archivist	2,160 00	*100 00
Brault, V., clerk, 6 m. to Sept. 30 at $960	480 00	
Buron, E. J. P., assistant archivist	1,680 00	*149 92
Cathelineau, E., clerk	1,080 00	*415 00
Joubert, L., junior clerk	900 00	*100 00
Lahaise, E., junior clerk	780 00	*100 00
Laroque, R., assistant archivist	1,440 00	*274 00
	56,116 08	*5,322 34*

RECAPITULATION:

Civil Government Salaries	$ 61,734 70	
Civil Government Contingencies	266 21	
Public Archives	56,116 08	
Total Salaries	118,116 99	
Total Provisional Bonus Allowance	6,366 64	6,366 64
	124,483 63	

* Living allowance of $100 included, O. C. 139/1976 Sept. 20, 1922.

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Fin*

Vote 26—Civil Government Contingencies
Crédit 26—Dépenses contingentes du Gouvernement civil

Salary of temporary employee	(Page B—3)	266 21
Department of Printing and Stationery, supplies		8,970 91
Express and freight charges, $577.44; postage, $166.25; telegrams, $103.95		847 64
Subscriptions to newspapers and publications, $158.49; sundries, $296.44		454 93
Travelling expenses: W. Brennan, $37.45; A. G. Doughty, $1,871.18; G. Lanctôt, $199.30; J. D. Logan, $109.54; W. C. Milner, $752.45; J. Mitchell, $376.78; O. St. Amour, $40.15; W. Smith, $174.48; A. Shortt, $141.35		3,702 68
Total		$ 14,242 37

Vote 331—Public Archives—Archives publiques

Salaries of employees	(Page B—4)	56,116 08
Copying documents, etc.: M. Chauvin, Ottawa, $268.20; Mrs. J. A. Cousineau, Montreal, $300; Mrs. P. B. Dumoulin, Quebec, $552.45; J. A. Gauthier, Montreal, $232.43; J. B. Meilleur-Barthe, Three Rivers, $125; Sir George M. Paul, Edinburgh, Scotland, $763.17		2,241 25
Payments for books, documents, paintings, etc.: Museum Book Store, London, England, $2,993.34; accounts under $1,000, paintings, drawings, etc., $2,281.36; books and documents, $1,514.64; holograph letters, 21, $500; photostat prints and photographs, $209.11; old newspapers, $175		7,673 45
Automobile repairs and supplies, $116.06; translation, $106.80; sundries, $372.97		595 83
London office—Bureau de Londres ($3,056.76)—		
Biggar, H. P.: travel, $99.80; living expenses, $172.95; sundry disbursements, $243		515 75
Haultain, A., copying at £5 per week		1,337 99
Income tax, staff, $374.08; books and paintings, $328.49; stationery supplies, $423.17; sundries, $77.28		1,203 02
Paris office—Bureau de Paris ($5,816.12)—		
Copying, etc.: C. Champagne, $659.47; A. Descarries, $335.23; L. Doysie, $238.45; M. Dugas, $1,010.50; A. Dybowska, $666.83; C. Fauteux, $224.13; C. Goussard, $125.95; A. L. Leymarie, $67.55; N. Lusseau, $427.11; R. Royal, $883.28; E. Soret, $300.90; J. Wilhelmy, $173.84		5,113 24
Beauchesne, T.: travel, $25.10; income tax, $104.86; sundry disbursements, $332.90		462 86
Sundry small payments		240 02
Total		$75,499 49

Vote 363—Provisional Bonus Allowance
Boni provisoire de cherté de vie

Detailed Page B—4		$6,366 64

Superannuation, Public Service Retirement Act, 1920
Pensions, Loi de retraite du service public, 1920

For details see Finance Department (Part F)		$3,137 63

AUDITOR GENERAL'S REPORT

1924-25

PART "BB"

AUDITOR GENERAL'S OFFICE

DETAILS OF EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "BB"

BUREAU DE L'AUDITEUR GÉNÉRAL

DÉTAIL DES DÉPENSES

AUDITOR GENERAL'S OFFICE
BUREAU DE L'AUDITEUR GÉNÉRAL

SUMMARY—SOMMAIRE

EXPENDITURE—DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
11,408	BB—3	Civil Government Salaries—Traitements du Gouvernement civil—			
		Auditor General—Under statute	$ 5,000 00		
		Voted	11,838 70		
				$ 16,838 70	
		Permanent Staff—Personnel permanent		254,524 85	
				271,363 55	
11,408	BB—6	Civil Government Contingencies — Dépenses contingentes du Gouvernement civil—			
		Temporary employees	31,317 17		
		Printing and stationery	19,696 57		
		Travelling expenses	3,679 75		
		Sundries	1,389 54		
				56,083 03	
					$ 327,446 58
		Superannuation—Pensions—			
		Public Service Retirement Act, 1924		(Part F)	240 00
		Miscellaneous—Divers—			
363	BB—6	Provisional Bonus Allowance		12,556 15	
	BB—7	Gratuities to families of deceased employees		700 00	
					13,256 15
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			*340,942 73

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.

REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

*Of this Expenditure $4,007.92 is to be repaid by the Imperial Ministry of Pensions.

*Le Ministère Impérial des Pensions doit rembourser $4,007.92 sur ce montant

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Votes 11 & 488—Civil Government Salaries—Traitements du Gouvernement civil		
Auditor General—Auditeur général—		
Georges Gonthier, L.I.A., C.A., 12 m. at $15,000 (including arrears Jan. 18—Mar. 31, 1924)	$ 16,838 70	
Assistant Auditor General—Auditeur général adjoint—		
W. Kearns, 12 m. at $5,100 (including arrears 1922-23 and 1923-24)	6,900 00	
Permanent Staff—Personnel permanent		
Adair, D. E., audit clerk	1,080 00	
Alexander, H. B., senior audit clerk	1,620 00	$ 54 00
Allan, C. J., audit accountant, gr. 2	3,000 00	
Allen, S. S., audit accountant, gr. 3	3,600 00	
Allison, M., audit clerk	1,260 00	
Anderson, M. V., audit clerk	1,140 00	
Ardley, N. M., senior audit clerk	1,440 00	
Armstrong, W. junior clerk, 9 m. at $600, 3 m. at $660 (less 4 d.)	608 37	
Ayotte, M., audit clerk	1,080 00	315 00
Barker, M. J., audit clerk	1,260 00	
Bartlett, E. M., senior audit clerk, Apr. 1 to Aug. 9 at $1,440 (resigned)	514 84	
Baskin, M., audit clerk	1,080 00	
Bates, A. E., senior audit clerk, 6 m. at $1380, 6 m. at $1,440	1,410 00	
Bayne, K. F., audit clerk, 12 m. at $1,300 (less 2½ d.)	1,290 96	
Benson, F. H., audit clerk, 3 m. at $1,080, July 1 to Nov. 3 at $1,140 (resigned)	659 50	
Benson, F. T., audit clerk, 12 m. at $1,140 (less 58 d.)	960 62	
Bentley, M., audit clerk	1,140 00	
Birtch, E., junior audit clerk	840 00	
Bissonnette, L. A., senior audit clerk	2,800 00	
Bissonnette, M., audit clerk	1,140 00	
Bonsall, B. A., audit clerk, 12 m. at $1,140 (less 1 d.)	1,136 83	
Bowles, T., audit clerk, 9 m. at $960, senior audit clerk, 3 m. at $1,320	1,050 00	282 75
Brook, F. M., senior audit clerk	1,440 00	174 00
Brown, A. H., audit accountant gr. 4	4,200 00	
Brown, N., audit clerk, 12 m. at $1,260 (less ½ d.)	1,258 31	
Brownlee, M., junior audit clerk	840 00	315 00
Buckham, K., audit clerk, 12 m. at $1,140 (less 16 d.)	1,092 50	
Buell, H. M., audit clerk, May 19 to Dec. 31 at $1,020, 3 m. at $1,080	900 64	
Busby, E., clerk stenographer	1,260 00	
Buttery, G. A. E., audit clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Cafferty, J. J., messenger clerk, 9 m. to Mar. 31 at $600	450 00	236 25
Campbell, L. M., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	315 00
Carrière, M., junior account clerk, 9 m. at $600, 3 m. at $660	615 00	
Casselman, R. L., senior audit clerk	1,320 00	
Casselman, W. H., audit accountant, gr. 1, 9 m. at $2,280, 3 m. at $2,400	2,310 00	
Chamberlin, E., audit clerk, 12 m. at $1,140 (less ½ d.)	1,138 42	
Cherry, M. I., junior audit clerk, 6 m. at $600, 6 m. at $660 (less 4 d.)	622 98	
Coffin, L. L., audit accountant, gr. 1	2,280 00	
Cohoon, G. I., audit clerk, 6 m. at $1,200, 6 m. at $1,250	1,225 00	
Conley, N. H., principal audit clerk	2,160 00	
Connolly, P. T., audit accountant, gr. 2	3,000 00	
Corbett, E., audit clerk	1,260 00	198 00
Côté, R. A. Y., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	
Cottee, H., senior file clerk, 12 m. at $1,500 (less $2.50)	1,497 50	154 00
Coughlan, R. F., messenger clerk, 12 m. at $1,000 (less 3 d.)	991 86	312 44
Cox, A. C., messenger clerk, 2 m. to May 31 at $780 (resigned)	130 00	
Craig, M. E., audit clerk	1,140 00	
Cranston, A., audit clerk, 12 m. at $1,080 (less 1 d.)	1,077 10	
Cranston, M. G., audit clerk	1,260 00	
Crowder, E. S.: senior audit clerk, 3 m. at $1,500, 3 m. at $1,560; principal audit clerk, 6 m. at $1,800	1,665 00	
Cumming, J., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	
Dalglish, M., senior audit clerk, 12 m. to Mar. 31 at $1,680 (less 4 d.)	1,661 94	49 46
Daly, M., senior audit clerk	1,680 00	

AUDITOR GENERAL'S OFFICE—BUREAU DE L'AUDITEUR GÉNÉRAL

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni
Votes 11 & 498: Civil Government Salaries—Con.—**Traitements du Gouvernement civil**—Suite		
Permanent Staff—Con.—*Personnel permanent*—Suite		
Darcey, T., senior audit clerk	$ 1,680 00	$ 50 00
Davis, M. A., audit clerk, 12 m. at $1,260 (less 1 d.)	1,256 62	
DeLury, H., principal audit clerk	2,160 00	
Desmarais, J. O., confidential messenger	1,200 00	258 00
Dickinson, J. E., audit clerk	1,140 00	
Dinwoodie, A., audit clerk	1,140 00	
Douglas, C. H., audit accountant, gr. 3	3,600 00	
Drew, M., audit clk	1,080 00	
Dufault, J. A. H., audit clerk, 6 m. at $1,140, 6 m. at $1,200 (less ½ d.)	1,168 39	286 16
Dunn, E., junior audit clerk	900 00	
Dunnet, J. W., audit clerk	1,260 00	198 00
Ensor, H. C., senior audit clerk, 3 m. at $1,500, 9 m. at $1,560	1,545 00	109 00
Fortune, G. O., audit clerk	1,140 00	
Fraser, E. M., senior audit clerk	1,620 00	
Gibson, F., audit clerk	1,140 00	
Glass, R. S., audit accountant, gr. 3	3,600 00	
Godard, H. P., audit accountant, gr. 3	3,600 00	
Govenlock, A., audit clerk	1,080 00	
Govenlock, E. L., senior audit clerk	1,620 00	
Greenshields, W. M., senior audit clerk	1,620 00	
Guest, C. H., principal audit clerk	2,160 00	
Halliday, I., audit clerk	1,140 00	
Hamilton, A. G., audit clerk, 3 m. at $1,140, 9 m. at $1,200 (less 1 d.)	1,181 77	
Hamlyn, R. G., principal audit clerk	2,160 00	
Heron, J., senior audit clerk	1,680 00	
Hillhouse, E. I., audit clerk	1,140 00	
Hopkins, K. E., audit clerk	1,140 00	
Humphrys, M. G., audit clerk, 9 m. at $960, 3 m. at $1,020	975 00	
James, F. S., audit accountant, gr. 2	3,000 00	
Johnston, E. S., audit accountant, gr. 4	4,200 00	
Kearns, E., audit clerk, 12 m. at $1,260 (less March)	1,155 00	
King, W. C., audit accountant, gr. 1	2,400 00	
Knox, R. M., audit clerk, 9 m. at $960, 3 m. at $1,020	975 00	295 75
Lafleur, L. A., audit clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Lalonde, I. F., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	
Lawlor, A. M., senior clerk stenographer	1,620 00	
Lee. W., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	315 00
Lindsay, G. A., audit accountant, gr. 2	3,000 00	
Loverin, F. M., senior audit clerk	1,680 00	50 00
Low, J. G. M., audit clerk	1,300 00	198 00
Lunam, H. R., junior audit clerk, 9 m. at $600, 3 m. at $660 (less 1 d.)	613 23	
Lyons, M. E., junior clerk typist, 9 m. at $600, 3 m. at $660	615 00	
Macdonald, J. C., senior audit clerk, 3 m. to June 30 at $1,440 (retired)	360 00	
Macdonald, L., audit clerk	1,140 00	
MacLaren, M. R., junior audit clerk, 9 m. at $600, 3 m. at $660 (less ½ d.)	614 17	314 56
MacMillan, H. S., audit accountant, gr. 2	3,000 00	
McDonald, A., clerk book-keeper, 6 m. at $1,080, 6 m. at $1,140	1,110 00	131 25
McDonald, C., senior audit clerk	1,680 00	50 00
McDonald, M. T., audit clerk, 12 m. at $1,300 (less July)	1,191 67	
McDonald, P. D., audit accountant, gr. 3	3,600 00	
McDougall, F. I., senior audit clerk	1,440 00	174 00
McFarlane, M., audit clerk	1,140 00	
McIntosh, C. I., audit clerk	1,300 00	
McLachlin, R. A., principal audit clerk	2,160 00	
McLaughlin, M. E., audit clerk	1,300 00	198 00
McLean, C. L., principal audit clerk	2,160 00	
Mitchell, M. M., senior audit clerk, 8 m. to Nov. 30 at $1,620 (less July 1 to Sept. 30; resigned)	675 00	
Morrison, D. E.: audit clerk, 6 m. at $1,020, senior audit clerk, 6 m. at $1,320	1,170 00	250 50
Mulvihill, K. B., audit clerk, 6 m. at $1,020, 6 m. at $1,080	1,050 00	
Nash, J. J.: audit clerk, 3 m. at $1,140, 3 m. at $1,200; senior audit clerk, 6 m. at $1,320	1,245 00	236 25
Nelson, A., audit clerk	1,140 00	
O'Boyle, L. J., senior audit clerk	1,440 00	174 00
O'Connell, E. M., principal audit clerk, April 1 to July 14 at $2,160 (superannuated)	621 29	
O'Connor, B., audit clerk, 3 m. to June 30 at $1,080 (resigned)	270 00	
Parmelee, J., senior audit clerk	1,620 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni
Votes 11 & 498: Civil Government Salaries—Conc.—**Traitements du Gouvernement civil**—Fin		
Permanent Staff—Con.—*Personnel permanent*—Fin.		
Parmelee, R. M., audit clerk	$ 1,260 00	$
Patterson, G. W., audit clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Peaker, W. O. M., audit clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Penman, A. M., audit clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Pinhey, H. F., audit clerk, 5 m. to Aug. 31 at $1,140 (resigned)	475 00	131 25
Powell, M. K., audit clerk, 12 m. at $1,140 (less 2 d.)	1,133 87	
Price, F. L., senior audit clerk	1,740 00	50 00
Prowse, W. H.: audit clerk, 9 m. at $960, senior audit clerk, 3 m. at $1,320	1,050 00	282 75
Purcell, M. K., audit clerk	1,080 00	
Raitt, J. McI., audit clerk	1,300 00	
Reid, H., junior audit clerk, 12 m. at $900 (less 2½ d.)	893 95	
Reid, J. W., audit accountant, gr. 4	4,200 00	
Reid, M. A., audit clerk	1,140 00	
Rettie, S., audit accountant, gr. 2	3,000 00	
Reynolds, G. B., senior audit clerk	1,620 00	54 00
Richardson, M., audit clerk	1,140 00	315 00
Riddell, E. M., audit clerk	1,140 00	
Robb, R. A., messenger clerk	1,000 00	315 00
Roblin, A., audit clerk	1,140 00	
Ross, M., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	
Rousseau, M., junior audit clerk, April 1 to Dec. 20 at $900 (resigned)	648 39	
Russell, M. C., senior audit clerk, 12 m. at $1,620 (less 1 d.)	1,615 58	
Scott, H. C., audit clerk	1,140 00	
Seddon, F. L., audit clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Slater, W. J., audit clerk, 9 m. to Mar. 31 at $960 (less ½ d.)	718 71	235 83
Smith, M. E., audit clerk	1,140 00	
Snelling, F. E., principal audit clerk	2,160 00	
Steeves, C. W., audit accountant, gr. 2	3,000 00	
Stevenson, J. S., audit accountant, gr. 4, 11 m. to Feb. 28 at $4,200 (deceased)	3,850 00	
Stockton, E. E., audit accountant, gr. 4	4,200 00	
Strong R. A., principal audit clerk	2,160 00	
Sullivan, M. H., senior audit clerk	1,680 00	
Sylvain, L., audit clerk, 7 m. to Oct. 31 at $1,080 (resigned)	630 00	
Symmes, H. E., audit clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
Taylor, M. E., audit clerk	1,080 00	
Thicke, M. V., junior clerk typist, 3 m. to Mar. 31 at $600	150 00	
Tribble, J. N., audit accountant, gr. 3	3,600 00	
Troy, M. C., senior audit clerk	1,680 00	
Tucker, W., audit accountant, gr. 3	3,600 00	
Tully, M. E., junior audit clerk	900 00	
Tully, T. C., audit clerk	1,140 00	
Turnbull, S. E., senior audit clerk	1,680 00	
Unsworth, M. E., junior audit clerk, April 1 to Aug. 14 at $600 (resigned)	222 58	
Vaughan, N. M., audit clerk	1,300 00	
Viau, A., junior audit clerk, 9 m. at $600, 3 m. at $660	615 00	
Wagner, D. J., audit accountant, gr. 2, 12 m. at $3,000 (less 1 d. Oct.)	2,991 94	
Wilson, A., principal audit clerk	1,800 00	40 00
Wilson, D. L., audit clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Woods, L., audit clerk	1,140 00	
Wright, C., audit clerk, 12 m. at $1,300 (less 2 d. and $2.50)	1,290 32	
	271,363 55	*9,509 95*

AUDITOR GENERAL'S OFFICE—BUREAU DE L'AUDITEUR GÉNÉRAL

Details of Salaries—Conc. — **Détail des Traitements**—Fin	Salary — Traitement	Bonus — Boni
Votes 11 & 408—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employees—Personnel temporaire		
Beaulieu. A. L., jr. audit clerk (less 1 d.) at $600	$ 598 34	
Beaupré, G., secretary to executive: April 1 to Feb. 28 (less 1 d.) at $1,800, $1,645; arrears, $47.58	1,692 58	
Bigras, G., junior audit clerk	600 00	
Bond, W. S., audit clerk	960 00	$ 315 00
Bookey, W. J. B., audit clerk (less 1½ d.) at $960	956 01	
Booth, J. B., audit clerk (less 1 m.) at $960	880 00	
Bouchard, L., audit clerk, July 10-29 (less ½ d.) at $960	50 32	
Cafferty, J. J., messenger clerk, 3 m. to June 30 at $600	150 00	78 75
Condon, E. C., audit clerk, Sept. 18 to Mar. 31 (less 7 d.) at $960	495 78	
Cox, M. G., junior audit clerk	600 00	315 00
Coxon, T. I., audit clerk (less ½ d.) at $960	958 71	
Curry, P. H., junior clerk	600 00	
de la Durantaye, R., head clerk, Dec. 15 to Mar. 31 at $2,400	709 67	
Egan, M. H., junior audit clerk, April 1 to Feb. 14 at $600	525 00	
Galipeau, R., junior audit clerk (less 1½ d.) at $600	597 58	156 23
Gould, H. M., jr. audit clerk, July 23 to Mar. 31 (less ½ d.) at $600	413 71	
Grosvenor, R., jr. audit clerk, 11 m. to Feb. 28 (less 2½ d.) at $600	545 84	
Holling, G. I., junior audit clerk, April 1 to Feb. 14 at $600	525 00	
Howard, W. V., audit clerk, July 28 to Mar. 31 at °$960	650 32	
Hurlbert, G. B., jr. clerk typist, April 1 to Feb. 14 at $600	525 00	
Johnson, I., jr. audit clerk, April 1 to Feb. 14 at $600	525 00	
Johnson, S. G., jr. audit clerk (less 1 d.) at $600	598 33	
Kelly, D. C., audit clerk, Aug. 25 to Mar. 31 (less 2 d.) at $960	572 86	
Landriau, M. C., jr. audit clerk, April 1 to Feb. 14 (less 1½ d.) at $600	522 56	
LeCain, D., jr. audit clerk (less 2 d.) at $600	596 67	
Lefebvre, J., clerk-stenographer, July 7 to Mar. 31 at $960	704 51	
MacMurchy, G., jr. audit clerk, April 1 to Feb. 14 (less 1 d.) at $600	523 33	
Middleton, N. E., jr. audit clerk (less 1 d.) at $600	598 39	
Morrison, C. M., junior clerk	600 00	315 00
Morrison, M., junior audit clerk	600 00	
Motard, A., junior audit clerk	600 00	291 38
Muir, K., junior audit clerk, April 1 to May 3 (less 1 d.) at $600	53 23	
O'Connell, E., jr. audit clerk (less 6 d.) at $600	590 11	
O'Neill, K., jr. audit clerk (less 8 d.) at $600	587 04	
Paquin, L., junior audit clerk	600 00	
Peskitt, H., junior audit clerk	600 00	315 00
Pinard, M., jr. audit clerk, April 1 to Feb. 14 (less $5 deduction) at $600	520 00	
Potvin, R., jr. audit clerk (less 3 d.) at $600	595 16	312 46
Powers, A. D., audit clerk	960 00	
Rooney, R. E., junior audit clerk, 4 m. to July 31 (less 8 d.) at $600	187 10	
Savage, P., audit clerk (less 2 m.) at $960	800 00	209 13
Simpson, W., audit clerk (less 1½ d.) at $960	956 04	313 71
Slater, W. J., audit clerk, 2 m. to June 30 at $960	160 00	52 50
Smardon, M., junior audit clerk	600 00	
Stewart, J., junior clerk typist	600 00	
Swerdfager, G. E., audit clerk, Aug. 13 to Mar. 31 (less ½ d.) at $960	607 60	
Talbot, A. M., clerk-stenographer, April 5 to July 25 at $960	293 84	96 42
Taylor, I., junior clerk, April 1 to May 21 at $600	83 87	
Thicke, M. V., jr. clerk-typist, 9 m. to Dec. 31 at $600	450 00	
Thompson, M. I., jr. audit clerk (less ½ d. and deductions $2.50) at $600	596 67	
Thornton, A., clerk-stenographer (less 1 d.) at $960	957 33	
Trepanier, M., junior audit clerk, April 1 to Feb. 14 (less ½ d.) at $600	524 17	
Webster, A. M., junior audit clerk, April 1 to Feb. 14 (less deductions, $5.50) at $600	519 50	275 62
	31,317 17	*3,046 20*
Total Salaries—Total des Traitements	302,680 72	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	12,556 15	12,556 15
Total	315,236 87	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Fin*

Votes 11 & 408, Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page BB-6)	31,317 17
Department of Printing and Stationery, supplies		19,696 57
Travelling expenses: R. S. Glass, $426.60; Georges Gonthier, $1,660.73; E. S. Johnston, $47.80; Wm. Kearns, $78.85; B. R. King, $92.67; H. S. Macmillan, $47.23; P. D. McDonald, $443.85; J. S. Stevenson, $83.55; J. N. Tribble, $386.10; J. W. Reid, $412.37		3,679 75
Sundries: cartage, $323.60; subscriptions to newspapers, $184.50; washing towels, $324; water, $332.60; miscellaneous small accounts, $224.84		1,389 54
Total		$56,083 03

Miscellaneous Expenditure under Statute
Dépenses diverses en vertu de la loi
Gratuity—Gratification

Gratuity of 2 months' salary paid to widow of the late J. S. Stevenson	$ 700 00

AUDITOR GENERAL'S REPORT

1924-25

PART "C"

CIVIL SERVICE COMMISSION

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "C"

COMMISSION DU SERVICE CIVIL

DÉTAIL DES REVENUS ET DES DÉPENSES

CIVIL SERVICE COMMISSION
COMMISSION DU SERVICE CIVIL

SUMMARY—SOMMAIRE
REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	C—2	Casual Revenue—Revenu casuel		$ 2,328 00
		EXPENDITURE—DÉPENSES		
28	C—3	Civil Government Salaries—Traitements du Gouvernement civil—		
		Commissioners Under Statute—Commissaires, en vertu de la loi	$ 19,000 00	
		Staff—Personnel	189,651 18	
			208,651 18	
28	C—5	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	C—6	Salaries	$ 17,412 56	
	C—6	Miscellaneous	26,853 02	
			44,265 58	
				252,916 76
	C—6	Superannuation—Pensions— Public Service Retirement Act, 1920		600 00
		Miscellaneous—Divers—		
363	C—6	Provisional Bonus Allowance		7,718 62
		Total Expenditure, Consolidated Fund—Total des dépenses, Fonds consolidé		261,235 38
		NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925. REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.		

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Civil Service Examination Fees: 1,178 candidates at $2; 41 candidates at $4; less refunds, $192	$2,328 00

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 28—Civil Government Salaries—Traitements du Gouvernement civil		
Commissioners—Commissaires		
W. J. Roche, chairman	$ 7,000 00	
M. G. LaRochelle	6,000 00	
C. Jameson	6,000 00	
Staff—Personnel		
Adams, H. M. V., investigator	2,760 00	
Ashton, F. G., senior file clerk	1,500 00	
Balmer, M., senior clerk stenographer	1,620 00	
Baril, J. R. A., head French examiner and translator, 9 m. at $3,840, 3 m. at $4,020	3,885 00	
Barrett, J. E. K., clerk stenographer, 7 m. to Mar. 31 at $960	560 00	
Barry, P. C., file clerk, 9 m. at $960, 3 m. at $1,020 (less½ d.)	973 71	$314 58
Barthe, M., clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
Battle, D. W., junior file clerk	600 00	
Belanger, L., senior clerk stenographer	1,440 00	174 00
Bennie, E. L., senior clerk stenographer	1,500 00	
Bingleman, C. J., clk. sten., April 1 to June 23 at $1,080 (transferred to Interior Dept.)	249 00	72 62
Bird, F. G., principal investigator	3,240 00	
Bisson, F., jr. clk. typist, April 1-Feb. 19 at $840 (transferred to Agriculture Dept.)	747 50	
Bland, C. H., assistant secretary and chief examiner	4,440 00	
Bouchard, J. D. L., senior civil service examiner	2,520 00	
Bourbonnais, J. W., senior civil service examiner	2,760 00	
Boyd, F. E., clerk	1,140 00	
Boyd, H. A., junior clerk, 8 m. at $600; clerk, 4 m. at $960 (less $2)	718 00	
Brady, L., jr. clk. typist, 6 m. at $780, Oct. 1 to Mar. 3, a.m., at $840 (resigned)	745 64	
Brown, G. A., principal file clerk	2,160 00	
Budreo, F. L., senior clerk stenographer	1,500 00	153 96
Cain, A., junior clerk typist	840 00	
Carey, M. A., senior clerk, 9 m. at $1,500, 3 m. at $1,560	1,515 00	
Castle, A. E. M., junior clerk typist	600 00	
Cole, W. B., investigator	2,760 00	
Conlon, B. M., junior clerk stenographer	780 00	
Conlon, S. J., clerk stenographer, 6 m. at $960, 6 m. at $1,020	990 00	
Daley, S. J., head clerk	2,520 00	
Day, I. L., account clerk	1,260 00	
Donovan, M. E., clerk stenographer	1,140 00	315 00
Dooley, T., clerk stenographer	1,080 00	315 00
Dooner, V., clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Dumont, M. L., secretary to executive, 12 m. at $1,860 (less 3 d.)	1,845 00	
Eades, P. M., clerk stenographer, 12 m. at $1,260 (less 1½ d.)	1,254 81	
Farry, A., senior clerk	1,500 00	
Foran, W., secretary	5,100 00	
Fortune, K., clk. sten., 6 m. at $960, 6 m. at $1,020 (less Sept. 15 to Jan. 14 and 50 c.)	653 44	
Gamble, E. E., senior clerk stenographer, April 1 to Aug. 23 at $1,500 (resigned)	592 74	
Garrett, C. E., senior civil service examiner	2,760 00	
Genest, M. L. A. J., clerk typist, 12 m. at $1,020 (less 1½ d.)	1,015 89	313 73
Gilchrist, G. H., senior investigator	2,880 00	
Gillis, K. C., senior clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	
Godfrey, I. R., clerk stenographer, 12 m. at $1,140 (less $2.50)	1,137 50	
Gosselin, R., principal clerk	2,160 00	
Graham, E. L., junior file clerk, 3 m. at $720, 9 m. at $780	765 00	
Grierson, F., senior clerk	2,800 00	
Grimes, D., junior statistical clerk	900 00	315 00
Grosvenor, L. C., junior file clerk, 9 m. at $600, 3 m. at $660	615 00	
Guthrie, M. C., junior civil service examiner	2,160 00	
Hall, J. D., office boy, 3 m. at $300, 6 m. at $330, 3 m. at $360	330 00	315 00

CIVIL SERVICE COMMISSION—COMMISSION DU SERVICE CIVIL

Details of Salaries—Cont. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni
Vote 28—Civil Government Salaries-Cont.—**Traitements du Gouvernement civil**-Suite		
Staff—Continued—*Personnel*—Suite		
Hayes, N., junior clerk stenographer, 12 m. at $780 (less 1½ d. and $4)	$ 772 84	
Inglis, E. L., principal clerk, 6 m. at $2,160, 6 m. at $2,280	2,220 00	
Johnstone, E. G., junior clerk typist, 4 m. to Mar. 31 at $600	200 00	
Johnstone, I., clerk, 3 m. at $1,080, 9 m. at $1,140 (less 1d.)	1,121 83	
Jones, M. A., clerk typist, 12 m. at $1,140 (less 4½ d.)	1,126 20	
Kemmis, A. C., senior civil service examiner	2,760 00	
Kern, M. J., secretary to executive	1,860 00	
Killeen, H. J., clerk, 9 m. at $960, 3 m. at $1,020 (less $6)	969 00	
Leclerc, J. E., information clerk, April 1 to July 22 at $1,140 (transferred to Post Office Dept.)	352 42	
Legate, M. A. E., file clerk, 9 m. at $960, 3 m. at $1,020	975 00	
Loyer, J. D. L., messenger clerk, 9 m. at $600, 3 m. at $660 (less $2)	613 00	$ 84 68
MacDonald, J. J., packer and helper, 5 m. at $780; supplies clerk, 7 m. at $960	885 00	315 00
MacDonald, M. E., clerk stenographer, April 1 to June 23 at $1,140 (resigned)	262 83	
MacKay, N. C., senior file clerk, 3 m. at $1,440, 9 m. at $1,500	1,485 00	157 30
Mason, P. N., clerk stenographer	1,260 00	198 00
May, A., clerk stenographer	1,140 00	
May, M. T. N. D., junior clerk stenographer, 6 m. at $600, 6 m. at $660	630 00	
McBride, M. C., senior clerk stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
McCann, J. J. civil service printer (less $1)	2,399 00	
McCrea, B., clerk stenographer, 12 m. at $1,260 (less ½ d.)	1,258 31	
McDonald, P., jr. clerk stenographer, 3 m. at $780; clerk sten., 9 m. at $960	915 00	
McElroy, M. C., junior clerk typist, 3 m. to Mar. 31 at $600	150 00	
McNally, M., junior file clerk, 9 m. at $600, 3 m. at $660 (less $2)	613 00	
McNaughton, H. R., senior civil service examiner	2,400 00	
McPhail, W. clerk, 9 m. at $960, 3 m. at $1,020	975 00	
Medland, C. R., investigator	2,760 00	
Menard, M. T., junior clerk typist	780 00	315 00
Morgan, R., senior civil service examiner	2,760 00	
Morris, B. M., junior clerk stenographer, 3 m. at $720, July 1 to Nov. 3 at $780 (transferred to Agriculture)	446 50	
Munro, M., senior clerk stenographer	1,620 00	54 00
Murphy, M. N., clerk stenographer	1,260 00	
Nash, G. A., senior messenger	1,080 00	315 00
Nelson, S. G., senior civil service examiner	2,400 00	
Nichols, T., clerk typist, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Normand, P., messenger clerk, 12 m. at $780 (less 1½ d.)	776 78	313 71
Norton, J. H., file clerk, 9 m. at $960, 3 m. at $1,020	975 00	288 75
Nysater, G., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Ogilvy, A. S., investigator	2,520 00	
Olive, M., junior clerk stenographer, 12 m. at $780 (less 2 d.)	775 81	
O'Shaughnessy, M. E., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Otter, J., secretary to executive	1,860 00	
Paradis, A. E., junior clerk typist, 3 m. at $780, 9 m. at $840	825 00	
Paradis, G., clerk typist, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Patching, R., head clerk, 7 m. to Oct. 31 at $2,880 (retired)	1,680 00	
Paterson, A. H., clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	
Patterson, R. M., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Payne, A. N., investigator, 12 m. at $2,760 (less ½ d.)	2,756 29	
Paynter, W. J., departmental accountant, gr. 2	2,580 00	
Pearson, M. F., clerk stenographer	1,020 00	315 00
Percival, A. E., junior clerk, 9 m. at $600, 3 m. at $660 (less $2)	613 00	
Plantz, E. M., clerk typist, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Pommerville, V., clerk stenographer, 12 m. at $1,260 (less $1.50)	1,258 50	
Pothier, L. C., assistant civil service printer	2,040 00	
Powers, M., clerk typist, 9 m. at $1,080, 3 m. at $1,140 (less 50c.)	1,094 50	
Putman, C. V., chief, organization branch	4,200 00	
Reid, J. G., civil service examiner 12 m. at $2,160 (less 50c.)	2,159 50	
Rivest, A. B., clerk stenographer, 7 m. to Mar. 31 at $960 (less $3)	557 00	183 75
Robertson, W., clerk stenographer, 12 m. at $1,260 (less 11½ d.)	1,220 65	
Rochon, V. G. C., clerk stenographer, Mar. 1-31 at $960	80 00	26 25
Ross, L. A. H., senior clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	186 00
Saunders, E. E., head clerk, 12 m. at $2,880 (less 20 d.)	2,720 00	
Savage, I., junior clerk typist, 3 m. at $780, 9 m. at $840	825 00	
Sibley, E. W., senior clerk stenographer, 12 m. at $1,620 (less ½ d.)	1,617 82	
Siddall, J. J., senior clerk stenographer	1,620 00	
Simmins, R. G., senior investigator	2,880 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Fin*

Details of Salaries—Cont. — **Détail des Traitements**—Suite.	Salary — Traitement	Bonus — Boni
Vote 28—Civil Government Salaries-Conc.—**Traitements du Gouvernement civil**-Fin		
Staff—Concluded—*Personnel*—Fin		
Smeeton, B. L., clk. sten., 3 m. at $1,080, July 1 to Jan. 16 at $1,140 (resigned)	$ 889 03	
Smith, E., clerk stenographer, 6 m. at $960, 6 m. at $1,020	990 00	$ 315 00
Stanley, P. A., office boy, 3 m. at $300, 6 m. at $330, 3 m. at $360	330 00	
Stevenson, E. W., jr. file clerk, 9 m. at $600, 3 m. at $660 (less 27½ d.)	570 65	
Stewart, M. F., senior clerk stenographer	1,620 00	
Stubbs, C. T., supplies clerk	1,080 00	
Teaffe, L. A., junior clerk stenographer, 7 m. to Mar. 31 at $600	350 00	
Thivierge, A., head clerk, 9 m. at $2,640, 3 m. at $2,760	2,670 00	
Thomas, C., senior file clerk, 3 m. at $1,440, 9 m. at $1,500	1,485 00	
Tuttle, W. J., office boy, 3 m. at $300, 6 m. at $330, 3 m. at $360	330 00	
Vallee, J. Y., junior clerk typist, 9 m. at $780, 3 m. at $840	795 00	
Walker, R. M., senior civil service examiner	2,760 00	
Waller, E. F., clerk typist	1,140 00	
Warner, A. B., junior clerk stenographer, 12 m. at $950 (less 1 d.)	947 45	
Wentzlaff, F., junior clerk typist	780 00	
West, M. E., clerk typist, April 1 to Feb. 9 at $1,140 (less $2; transferred to Public Works Dept.)	978 54	
Wilson, K. J., file clerk, April 1 to Nov. 15 at $1,020 (resigned)	637 50	
Wood, B. M., clerk stenographer	1,260 00	
	208,651 18	*6,272 83*
Vote 28—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employees—Personnel temporaire		
Archambault, M., clerk stenographer	960 00	
Aust, E. H., senior account clerk	1,320 00	
Barrett, E., clerk stenographer, 5 m. to Aug. 31 at $960	400 00	
Bowes, H., junior clerk stenographer, Feb. 27 to Mar. 31 (less 1½ d.) at $600	51 15	
Buckley, I., junior file clerk, 5 m. (less 1 d.) to Nov. 30 at $600	248 39	
Cauley, L. G., clerk stenographer, July 16 to Sept. 15 at $960	161 29	
Collette, V., clerk stenographer, 11 m. to Feb. 28 at $960 (less $1) (made permanent)	879 00	288 75
Cosgrove, M., clerk, 2 m. to May 31 at $960	160 00	
Dion, B., junior clerk stenographer, June 30 to Dec. 29 (less 4½ d.) at $600	291 00	
Dunn, K., clerk stenographer, 9 m. (less 13 d.) to Mar. 31 at $960	686 45	
Emery, W. M., senior clerk, 3 m. (less 12 d.) to June 30 at $1,320	286 00	40 30
Ferguson, I., junior clerk typist, 2 m. (less 12 d.) to Oct. 31 at $600	80 48	
Graham, O., clerk stenographer, Aug. 19 to Oct. 31 (less 1 d.) at $960	190 93	62 64
Grant, J. B., junior clerk stenographer, 3 m. (less 1 d.) to Mar. 31 at $600	148 39	
Grignon, G., junior clerk stenographer, 12 m. (less 6 d.) at $600	590 33	257 42
Groulx, J., office boy, April 1 to Feb. 3 at $300	252 68	
Hanratty, G., junior clerk typist	600 00	
Hewitt, M. A., clerk stenographer, 10 m. (less 19 d.) to Mar. 31, at $960	749 35	
Hicks, D. M., junior clerk typist	600 00	
Johnston, E. G., junior clerk typist, 8 m. to Nov. 30 at $600	400 00	
Kirk, M., clerk stenographer, April 1 to July 22 at $960 (less $2.50)	294 27	
Kolff, H., office boy, 1 m. to April 30 at $300	25 00	
Lachaine, A., packer and helper, April 1 to Oct. 12 (less 20½ d.) at $780	372 17	
Leaver, K. L., clerk stenographer, Jan. 5 to Feb. 4 (less ½ d.) at $960	79 68	
Lemieux, M. A. J., junior clerk stenographer, June 17 to Aug. 16 at $600	99 14	
Lesage, V., junior clerk, April 1 to May 20 at $600	82 26	
Leveille, A., office boy, 11 m. (less 9 d.) to Mar. 31 at $300	267 74	
MacRitchie, A., clerk stenographer, Aug. 28-31 at $960	10 32	
McElroy, L., junior clerk typist, 9 m. to Dec. 31 at $600	450 00	
McEvoy, M., junior clerk, 3 m. to Mar. 31 at $600	150 00	
O'Brien, J., office boy, Mar. 29, 1924, to Mar. 31, 1925 (less 1½ d.) at $300	301 21	
O'Neill, S., clerk stenographer, July 12 to Oct. 2 at $960	216 77	71 07
Pennock, E., office boy, April 1 to Nov. 19 at $300	190 83	
Rainboth, M., junior clerk, 12 m. (less ½ d. and $2) at $600	597 17	
Rattey, M. B., junior clerk typist, July 24 to Sept. 2 (less ½ d.) at $600	65 43	34 35
Rivest, A., clk. sten., 5 m. to Aug. 31 at $960 (less 50c.; made permanent)	399 50	131 25
Roger, F. B., clerk stenographer, June 19 to Aug. 12 at $960	142 97	46 91
Roy, S., junior clerk, 6 m. (less 4½ d.) to Sept. 30 at $600	292 50	
St. Germain, L., clerk stenographer, June 20 to Sept. 5 (less ½ d.) at $960	201 33	

Details of Salaries—Conc. / Détail des Traitements—Fin.	Salary / Traitement	Bonus / Boni
Vote 28 Civil Government Contingencies—Conc.—Dépenses contingentes du Gouvernement civil—Fin.		
Temporary Employees—Conc.—Personnel temporaire—Fin		
Sauve, A., office boy, Feb. 4 to Mar. 31 at $300	47 32	
Sharpe, G. C., office boy, 11 m. to Mar. 31 at $300	275 00	
Smith, W., draftsman, 12 m. at $1,260 (less 50c.)	1,259 50	198 00
Sylvain, L., office boy, Nov. 22 to Mar. 31 at $300	107 50	
Teaffe, L. A., junior clerk stenographer, 5 m. to Aug. 31 at $600	250 00	
Todd, G., junior clerk stenographer, Dec. 20 to Feb. 26 (less ½ d.) at $600	114 90	
Ward, M. G., clerk, 12 m. (less 1½ d. and $1.50) at $960	954 63	
Wilson, D. E., junior clerk, 3 m. to Mar. 31 at $600	150 00	
Wilson, S., clerk	960 00	315 00
Adjustment—Bonus underpaid, 1923-24	.....	10
	17,412 56	
Total Salaries	226,063 74	.....
Total Provisional Bonus Allowance	7,718 62	7,718 62
	233,782 36	

Vote 28: Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries of temporary employees.. .. .. .

AUDITOR GENERAL'S REPORT

1924-25

PART "D"

CUSTOMS AND EXCISE DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "D"

MINISTÈRE DES DOUANES ET DE L'ACCISE

DÉTAIL DES REVENUS ET DES DÉPENSES

CUSTOMS AND EXCISE DEPARTMENT
MINISTÈRE DES DOUANES ET DE L'ACCISE

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	D— 8	Customs Duties	$108,146,871 51	
	D— 8	Excise Duties	38,603,489 23	
	D— 8	Excise Taxes	85,810 717 42	
	D— 8	Income Tax	56,248 042 82	
	D— 8	Business Profits Tax	2,704,427 37	
	D— 8	Casual Revenue	400,924 59	
	D— 8	Fines and Forfeitures	192,733 31	
		Total Revenue—Total des Revenus		$292,107,206 25
		EXPENDITURE—DÉPENSES		
13	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	D— 36	Minister—Ministre—Under Statute	10,000 00	
	D— 36	Deputy Minister—Sous-ministre	8,000 00	
	D— 36	Asst. Deputy Minister—Sous-ministre adjoint	5,100 00	
	D— 36	Staff—Personnel	511,161 98	
			534,261 98	
13	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	D— 41	Salaries	$ 4,497 66	
	D— 49	Miscellaneous	26,401 20	
			30,898 86	
				565,160 84
		Customs and Excise—Douanes et Accise—		
364, 484	D— 52	Salaries and Contingent expenses in the several ports in the Dominion, etc	6,067,559 21	
364, 484	D—126	Salaries and travelling expenses of Inspectors of ports, and of other officers on Inspection, and in connection with the Board of Customs	750,977 33	
364	D—127	Miscellaneous—Printing and stationery, subscriptions to commercial papers, etc	455,502 28	
364, 484	D—131	Expenses of maintenance of revenue cruisers and for preventive service	313,404 20	
364	D—131	Amounts to be paid to Department of Justice, to be disbursed by, and accounted for to it, for secret preventive service	6,921 82	
	D—131	Exchequer Court Award	59,767 07	
				7,654,131 91
		Superannuation—Pensions—		
	D—131	Public Service Retirement Act, 1920		37,514 95
		Miscellaneous—Divers—		
318	D—141	Business Profits War Tax Act, 1916, and Income War Tax Act, 1917	1,638,073 32	
363	D—141	Provisional Bonus Allowance	158,762 86	
	D—142	Gratuities to families of deceased officers	11,079 30	
				1,807,915 48
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		10,064,723 18

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.

REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

Details of Revenue by Ports and Provinces—Détail des revenus par ports d'entrée et par provinces

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise Taxes — Taxes d'accise	Income Tax — Impôt sur le revenu	Business Profits Tax — Taxe sur les profits d'affaires	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total
Nova Scotia—Nouvelle-Ecosse—								
Amherst	$ 52,123 35	$ 27 00	$ 90,609 29				$ 107 00	$ 142,866 64
Annapolis Royal	5,967 49		12,084 72					18,052 21
Antigonish	6,865 19		4,353 67			$ 8 71		11,227 57
Arichat	519 77		770 04			20		1,290 01
Baddeck	1,709 33		1,790 69					3,500 02
Barrington Passage	1,094 11		812 21					1,906 32
Bridgewater	8,554 06		9,892 47				7 00	18,453 53
Canso	8,239 45		5,588 89				775 00	14,603 34
Digby	6,349 37	4 11	5,172 11					11,525 59
Glace Bay	49,815 07		22,321 32			105 26		72,241 65
Halifax	2,040,331 22	33,048 26	520,688 94			16,842 48	3,440 01	2,614,350 91
Kentville	22,664 66		41,328 53				741 00	64,734 19
Liverpool	3,225 90		6,421 28			4 80	608 50	10,260 48
Lockeport	636 90		724 13					1,361 03
Lunenburg	15,216 71		14,219 68			480 00	200 00	30,116 39
Middleton	1,947 25		6,468 05			3 50		8,418 80
New Glasgow	49,817 07		216,131 96			75 00	922 45	266,946 48
North Sydney	34,464 94		16,686 51			150 80	9 66	51,311 91
Parrsboro'	1,482 83		2,772 11			343 62		4,598 56
Pictou	5,478 42	50 00	16,195 66					21,724 08
Port Hawkesbury	1,488 30		1,305 97				150 00	2,944 27
Port Hood	1,352 30		1,514 55					2,866 85
Shelburne	3,852 35		3,026 84			66 50		6,945 69
Sydney	113,361 82	2 00	256,177 27			183 00	70 00	369,794 09
Truro	136,514 97	208 80	119,211 08				200 00	256,134 85
Weymouth	1,952 01		3,479 20					5,431 21
Windsor	24,136 95		39,252 76					63,389 71
Yarmouth	46,948 95	1,009 85	58,172 80			256 20	4,026 98	110,414 78
				$875,745 20	$28,334 55			904,079 75
Total	2,646,110 74	34,350 02	1,477,172 73	*875,745 20	*28,334 55	18,520 07	11,257 60	5,091,490 91

*These totals include Prince Edward Island revenue.

Details of Revenue by Ports and Provinces–Con.—**Détails des revenus par ports d'entrée et par provinces**–Suite

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise Taxes — Taxes d'accise	Income Tax — Impôt sur le revenu	Business Profits Tax — Taxe sur les profits d'affaires	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total
Prince Edward Island—Ile du Prince-Edouard—								
Charlottetown	$ 112,149 90	$ 39,293 93	$ 65,546 86	.....	.....	$ 234 22	$ 433 40	$ 217,658 31
Summerside	24,412 55	.....	18,548 48	.....	.....	.....	297 80	43,258 83
Total	136,562 45	39,293 93	84,095 34	†	†	234 22	731 20	260,917 14
New Brunswick—Nouveau-Brunswick—								
Bathurst	19,933 24	.....	17,441 53	.....	.....	.....	250 00	37,624 77
Campbellton	10,009 01	.....	36,088 61	.....	.....	.....	.....	46,097 62
Chatham	14,830 33	.....	30,344 10	.....	.....	.....	400 00	45,574 43
Fredericton	466,830 99	147,449 18	133,416 35	.....	.....	229 01	36 30	747,961 83
McAdam Junction	10,061 58	.....	3,167 98	.....	.....	748 80	1,083 17	15,061 53
Moncton	307,554 05	45 00	203,587 30	.....	.....	.....	220 00	511,406 35
Newcastle	22,401 80	.....	21,802 64	.....	.....	.....	10 00	44,214 44
Sackville	9,455 34	.....	32,858 30	.....	.....	5 00	.....	42,318 64
St. Andrews	21,613 06	.....	4,180 57	.....	.....	78 50	.....	25,872 13
St. John	3,349,830 87	61,000 40	683,245 37	.....	.....	8,045 05	8,674 36	4,110,796 05
St. Stephen	68,239 41	1,128 05	79,503 87	.....	.....	266 50	2,258 70	151,396 53
Woodstock	48,295 99	10,600 06	43,477 08	.....	.....	537 26	4,899 22	107,809 61
	.....	.....	.....	$ 764,828 40	$ 24,534 31	.....	.....	789,362 71
Total	4,349,055 67	220,222 69	1,289,113 70	764,828 40	24,534 31	9,910 12	17,831 75	6,675,496 64
Quebec—Québec—								
Abercorn	28,173 21	.....	7,087 39	.....	.....	828 60	12,700 77	48,789 97
Athelstan	119,526 82	.....	16,671 12	.....	.....	3,063 40	13,183 99	152,445 33
Beebe Junction	78,092 86	.....	114,055 39	.....	.....	1,283 90	5,988 52	199,420 67
Coaticook	17,636 55	.....	15,642 98	.....	.....	1,941 60	.....	35,221 13
Gaspé	3,044 04	.....	6,023 50	.....	.....	.....	.....	9,067 54
Granby	82,653 76	1,190,089 41	100,909 00	.....	.....	124 00	607 00	1,374,383 17
Highwater	4,102 48	.....	896 45	.....	.....	3,819 89	3,739 05	12,557 87
Hull	121,880 42	3 00	1,469,845 48	.....	.....	4 60	20 00	1,591,753 50
Lake Megantic	3,672 16	.....	6,176 45	.....	.....	798 80	.....	10,647 41
Mansonville	1,310 67	353 82	3,261 03	.....	.....	41 65	350 00	5,317 17
Montreal	27,991,116 44	25,513,550 91	26,271,347 90	.....	.....	91,406 49	82,465 05	79,949,886 79

†P.E.I. revenue included with Nova Scotia.

Paspébiac	3,424 68		8,318 37					11,743 05
Percé	1,345 54		3,872 19					5,217 73
Quebec	2,072,254 63	1,353,395 75	1,777,714 46			6,680 35	5,899 40	5,215,944 59
Rimouski	7,474 59		24,998 85			3 60	75 00	32,552 04
St. Armand	14,682 35		2,385 13			4,046 50	80 88	21,194 86
St. Hyacinthe	284,555 02	25,471 17	191,579 98			370 90	80 00	502,057 07
St. Johns	579,185 88	28,527 24	206,185 44			4,790 12	16,189 79	834,878 47
Shawinigan Falls	143,065 38	261 71	126,503 58				275 00	270,105 67
Sherbrooke	590,844 40	40,322 89	532,200 14			876 39	8,289 43	1,172,533 25
Sorel	33,605 17		47,132 73					80,737 90
Sutton	11,343 33		2,146 67			570 38		14,060 38
Three Rivers	429,193 34	20,168 60	224,961 55			20 00	10 00	674,353 49
Valleyfield	115,315 92	6,355 47	103,353 48			120 00	19,116 82	244,261 69
				19,847,808 48	695,175 49			20,542,983 97
Total	32,737,499 64	28,178,499 97	31,263,269 26	19,847,808 48	695,175 49	120,791 17	169,070 70	113,012,114 71
Ontario—								
Amherstburg	193,294 17	12,492 77	61,132 81			1,629 00		268,548 75
Belleville	314,994 57	1,949,019 54	173,501 24			13,655 40	20 00	2,451,190 75
Bowmanville	54,141 61		15,894 29					70,035 90
Brantford	328,762 32	6,792 68	430,386 48			684 38	2,432 20	769,058 06
Bridgeburg	683,990 05	22 50	130,778 20			15,655 54	11,437 90	841,884 19
Brockville	195,453 97		98,818 69			407 50	900 00	295,580 16
Chatham	478,002 40	1,675 30	204,907 62			723 72	3,133 00	688,442 04
Cobourg	325,520 60	19,419 34	73,705 53			417 10	486 25	419,548 82
Collingwood	30,409 66	50 00	44,376 42			650 00	400 00	75,886 08
Cornwall	150,414 21	939 16	105,719 44			423 65	452 50	257,948 96
Deseronto	12,921 69		467,787 95					480,709 64
Fort Frances	231,423 98		49,980 50			2,678 60	1,659 04	285,742 12
Fort William	902,203 47	4,324 01	112,905 43			535 17	661 00	1,020,629 08
Galt	297,782 32		518,539 65			217 36	14 23	816,553 56
Gananoque	50,488 48		19,707 38			223 40		70,419 26
Goderich	73,931 60	271 20	163,576 98			140 00	1,610 00	239,529 78
Guelph	338,500 51	9,989 74	634,958 93			1,188 58	546 37	985,184 13
Hamilton	3,172,796 51	2,426,626 45	3,469,289 01			5,285 32	1,952 00	9,075,949 29
Ingersoll	89,828 11		63,265 12			60 00	200 00	153,353 23
Kenora	132,747 65	2 00	62,586 71			583 63		195,919 99
Kingston	221,014 68	21,642 94	228,546 22			608 53	425 00	472 237 37
Kitchener	715,495 18	353,766 97	880,696 97			5,344 06	3,344 50	1,958,647 68
Lindsay	29,037 65	4 00	50,029 46			50 00	751 08	79,872 19
London	1,190,695 94	280,470 49	1,345,799 01			4,784 44	3,237 25	2,824,987 13
Midland	94,739 78		59,617 34			691 70	900 35	155,949 17
Morrisburg	8,728 20	30 00	17,683 31				315 09	26,756 60
Napanee	49,732 29		34,201 65			60 00		83,993 94
Niagara Falls	768,426 24	1,458 83	396,057 36			12,220 82	4,944 41	1,183,107 66
North Bay	459,122 01	50 00	283,557 58			56 31	320 00	743,105 90

Details of Revenue by Ports and Provinces–Con.—**Détail des revenus par ports d'entrée et par provinces**–Suite

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise Taxes — Taxes de l'accise	Income Tax — Impôt sur le revenu	Business Profits Tax — Taxe sur les profits d'affaires	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total
Ontario—Concluded–Fin								
Orillia	$ 141,487 31		$ 119,454 56			$ 78 00	$ 1,349 75	$ 262,369 62
Oshawa	2,875,863 01	$ 27 00	1,678,488 36			1,309 12		4,555,687 49
Ottawa	1,529,822 75	81,908 28	2,322,809 00			10,912 67	593 60	3,946,046 30
Owen Sound	64,966 84	4,198 51	175,199 64				200 00	244,564 99
Paris	72,159 92		257,555 95					329,715 87
Parry Sound	150,754 06		17,082 03			100 80	27 40	167,964 29
Peterborough	736,456 86	1,036 21	235,791 02			65 60	666 00	974,015 69
Picton	14,298 93	2 00	19,465 39					33,766 32
Port Arthur	300,488 48	9,014 00	159,632 31			2,721 04	1,400 00	473,255 83
Port Hope	25,987 28	2,273 64	30,824 24			130 00	200 25	59,415 41
Port McNicoll	2,807 36		916 00			145 20	51 00	3,919 56
Prescott	293,926 17	101,078 83	89,951 55			1,332 20	50 00	486,338 75
St. Catharines	479,725 25	2,458 05	430,562 26			159 10	65 35	912,970 01
St. Thomas	323,389 62	1,676 15	158,504 22			946 20	1,999 00	486,515 19
Sarnia	530,206 93	1 00	1,585,310 82			7,278 29	1,728 19	2,124,525 23
Sault Ste. Marie	491,355 26	13,178 73	506,836 31			2,762 77	4,528 29	1,018,661 36
Simcoe	155,631 54	25 00	68,418 87			25 20		224,100 61
Stratford	283,482 45	1,410 41	357,213 05			9 50	732 37	642,847 78
Sudbury	106,163 96	22,580 00	122,394 39			51 20	30 00	251,219 55
Tillsonburg	163,975 62		50,103 82				30 00	214,109 44
Toronto	27,838,921 42	1,855,438 82	19,025,679 64			45,819 03	24,553 14	48,790,412 05
Trenton	45,832 74		29,928 74				200 00	75,961 48
Wallaceburg	478,183 68		21,767 14			391 40	365 12	500,707 34
Welland	562,588 42	3,551 79	153,138 63			828 10	1,089 86	721,196 80
Whitby	9,807 51	1 00	21,746 50				500 00	32,055 01
Windsor	6,698,070 94	1,206,022 10	4,412,354 72			42,868 67	8,447 43	12,367,763 86
Woodstock	194,683 06	2,605 96	190,088 31			15 00	230 75	387,623 08
				$26,076,529 79	$1,533,978 69			27,610,508 48
Total	56,165,637 22	8,397,535 40	42,439,224 75	26,076,529 79	1,533,978 69	186,923 30	89,179 67	134,889,008 82

Manitoba—								
Brandon	119,020 21	30,426 50	144,785 95			60 00	13,747 59	308,040 25
Emerson	26,993 67		13,021 82			3,775 20	2,622 02	46,412 71
Gretna	7,405 01	2 00	5,081 47			3 60	180 75	12,672 83
Portage la Prairie	32,130 15	2 00	67,547 87			50 00	2,125 50	101,855 52
Winnipeg	6,669,088 37	839,106 93	4,003,038 22			11,673 06	6,945 63	11,529,852 21
				3,578,560 08	137,628 39			3,716,188 47
Total	6,854,637 41	869,537 43	4,233,475 33	3,578,560 08	137,628 39	15,561 86	25,621 49	15,715,021 99
Saskatchewan—								
Moose Jaw	240,322 79	25 00	221,612 61			265 60	4,761 18	466,987 18
North Portal	24,809 84		19,212 92			1,257 00	3,444 97	48,724 73
Prince Albert	36,100 09	7,871 25	84,854 76			8 75	1,776 04	130,610 89
Regina	582,862 17	25,921 64	343,298 31			1,147 97	3,571 53	956,801 62
Saskatoon	365,511 16	15,884 25	251,860 56			442 82	227 65	633,926 44
				916,276 49	51,814 16			968,090 65
Total	1,249,606 05	49,702 14	920,839 16	916,276 49	51,814 16	3,122 14	13,781 37	3,205,141 51
Alberta—								
Calgary	1,376,360 37	318,867 39	978,634 80			2,590 50	577 63	2,677,030 69
Edmonton	1,046,699 26	168,073 47	664,969 21			1,873 64	2,413 55	1,884,029 13
Lethbridge	130,541 47	96,047 40	270,340 49			241 94	2,005 66	499,176 96
Medicine Hat	40,835 27	8,450 00	79,638 18			76 95	899 01	129,899 41
				1,203,230 23	48,366 00			1,251,596 23
Total	2,594,436 37	591,438 26	1,993,582 68	1,203,230 23	48,366 00	4,783 03	5,895 85	6,441,732 42
British Columbia—Colombie-Britannique—								
Abbotsford	35,901 03		23,190 23			12 29	3,538 23	62,641 78
Cranbrook	53,637 18	3,455 00	105,787 43			534 00	1,223 40	164,637 01
Fernie	126,116 17	8,450 00	81,052 02			90 00	150 31	215,858 50
Grand Forks	67,136 76		14,983 88			153 60	511 55	82,785 79
Nanaimo	168,686 42	994 95	87,937 24			1,645 00	200 00	259,463 61
Nelson	59,659 87	4,328 00	52,383 81			34 80	226 55	116,633 03
New Westminster	425,874 19	77,054 75	336,845 61			2,319 94	2,427 82	844,522 31
Penticton	23,960 33	1,900 00	45,312 34			23 32	56 70	71,252 69
Prince Rupert	206,133 19		117,906 88			2,753 27	1,051 44	327,844 78
Revelstoke	38,752 45	25,748 83	100,620 31			30 00	202 50	165,354 09
Rossland	63,649 72	250 00	44,971 53			50 00	674 44	109,595 69
Vancouver	10,176,813 86	374,466 13	3,526,615 42			22,956 54	12,515 49	14,113,367 44
Victoria	1,940,709 41	135,960 11	754,726 54			6,023 95	1,364 24	2,838,784 25
				3,940,245 66	193,469 48			4,133,715 14
Total	13,387,030 58	632,607 77	5,292,333 24	3,940,245 66	193,469 48	36,626 71	24,142 67	23,506,456 11

Details of Revenue by Ports and Provinces–Con.—**Détail des revenus par ports d'entrée et par provinces**–Fin

Port — Port d'entrée	Customs Duties — Droits de douanes	Excise Duties — Droits d'accise	Excise Taxes — Taxes de l'accise	Income Tax — Impôt sur le revenu	Business Profits Tax — Taxe sur les profits d'affaires	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total
Yukon Territory—Territoire du Yukon—								
Dawson	$ 38,647 10	.....	$ 11,246 62	.....	.....	$ 689 20	$ 1,044 05	$ 51,626 97
White Horse	56,869 02	.....	13,374 46	.....	.....	278 40	200 00	70,721 88
	.....	.....	.....	$ 63,687 10	.....	.....	.....	63,687 10
Total	95,516 12	.....	24,621 08	63,687 10	.....	967 60	1,244 05	186,035 95
Miscellaneous—Divers—								
Board of Customs	.....	.....	.....	.....	.....	322 15	.....	322 15
British Postal Parcels	6,798 38	.....	1,903 87	.....	.....	.....	.....	8,702 25
Customs and Excise Dept	.....	.....	311,357 45	.....	.....	761 79	.....	312,119 24
Preventive Service	.....	.....	.....	.....	.....	.....	432,719 61	432,719 61
Special Branch	.....	.....	.....	.....	.....	.....	3,740 00	3,740 00
Income Tax	.....	.....	.....	.....	.....	2,736 41	*33,816 98	36,553 39
Total	6,798 38	.....	313,261 32	.....	.....	3,820 35	470,276 59	794,156 64
Summary by Provinces—Sommaire par Provinces—								
Nova Scotia	2,646,110 74	$ 34,350 02	1,477,172 73	875,745 20	$ 28,334 55	18,520 07	11,257 60	5,091,490 91
Prince Edward Island	136,562 45	39,293 93	84,095 34	.....	.....	234 22	731 20	260,917 14
New Brunswick	4,349,055 67	220,222 69	1,289,113 70	764,828 40	24,534 31	9,910 12	17,831 75	6,675,496 64
Quebec	32,737,499 64	28,178,499 97	31,263,269 26	19,847,808 48	695,175 49	120,791 17	169,070 70	113,012,114 71
Ontario	56,165,637 22	8,397,535 40	42,439,224 75	26,076,529 79	1,533,978 69	186,923 30	89,179 67	134,889,008 82
Manitoba	6,854,637 41	869,537 43	4,233,475 33	3,578,560 08	137,628 39	15,561 86	25,621 49	15,715,021 99
Saskatchewan	1,249,606 05	49,702 14	920,839 16	916,276 49	51,814 16	3,122 14	13,781 37	3,205,141 51
Alberta	2,594,436 37	591,438 26	1,993,582 68	1,203,230 23	48,366 00	4,783 03	5,895 85	6,441,732 42
British Columbia	13,387,030 58	632,607 77	5,292,333 24	3,940,245 66	193,469 48	36,626 71	24,142 67	23,506,456 11
Yukon Territory	95,516 12	.....	24,621 08	63,687 10	.....	967 60	1,244 05	186,035 95
Miscellaneous	6,798 38	.....	313,261 32	.....	.....	3,820 35	470,276 59	794,156 64
Received on account of Home Bank cheques held in abeyance in 1923-24	16,973 97	1,620 00	7,049 43	.....	.....	10 00	.....	25,653 40
Total Gross Revenue	120,239,864 60	39,014,807 61	89,338,038 02	57,266,911 43	2,713,301 07	401,270 57	829,032 94	309,803,226 24
Less—Deductions as given in Summary below	12,092,993 09	411,318 38	3,527,320 60	1,018,868 61	8,873 70	345 98	636,299 63	17,696,019 99
Total Net Revenue—Total net des Revenus	108,146,871 51	38,603,489 23	85,810,717 42	56,248,042 82	2,704,427 37	400,924 59	† 192,733 31	292,107,206 25

SUMMARY OF DEDUCTIONS FROM REVENUE—SOMMAIRE DES DÉDUCTIONS SUR LES REVENUS

Refunds of Duty, etc., (Page D—18)	1,482,250 32	1,571 79	2,283,075 39	.....	.....	189 46	.....	3,767,086 96
Drawbacks, (Page D—21)	10,610,742 77	409,746 59	1,244,245 21	.....	.....	.....	.....	12,264,734 57
Expenditure of Seizures (Page D—24)	.....	.....	.....	.....	.....	.....	631,941 41	631,941 41
Refunds of Income Tax	.....	.....	.....	1,018,868 61	.....	.....	.....	1,018,868 61
Refunds of Business Profits Tax	.....	.....	.....	.....	8,873 70	.....	.....	8,873 70
Payment of outstanding cheques	.....	.....	.....	.....	.....	110 80	.....	110 80
Payment of Income Tax Law Costs	.....	.....	.....	.....	.....	45 72	.....	45 72
Costs of Prosecutions	.....	.....	.....	.....	.....	.....	4,358 22	4,358 22
Total	12,092,993 09	411,318 38	3,527,320 60	1,018,868 61	8,873 70	345 98	636,299 63	17,696,019 99

*Of this amount $10 has been credited in error to Income Tax Fines, instead of to Income Tax Law costs.

†This amount is distributed as follows: Customs Seizures, $186,650.79; Excise Seizures, $39,123.28 (debit balance); Income Tax Fines, $5,820.83; Income Tax Penalties, $23,637.93; miscellaneous Fines and Forfeitures, $15,747.04.

CASUAL REVENUE—REVENU CASUEL

Customs and Excise—

Bonded Factory or Warehouse Fees: Halifax $3,165, Lunenburg $480, New Glasgow $75, North Sydney $140, Sydney $120, Yarmouth $80, Charlottetown $160, Fredericton $120, St. John $2,401, St. Stephen $240, Woodstock, N.B., $270, Athelstan $21, Beebe Junction $240.50, Granby $120, Mansonville $40, Montreal $20,740, Quebec $1,750, St. Hyacinthe $120, St. Johns $69, Sherbrooke $340, Three Rivers $20, Valleyfield $120, Belleville $60, Brantford $145, Bridgeburg $49, Brockville $60, Chatham $318, Cobourg $170, Collingwood $650, Cornwall $50, Fort William $10, Goderich $140, Guelph $1,029.28, Hamilton $1,109, Ingersoll $60, Kingston $135, Kitchener $460, London $1,589.60, Midland $608.40, Napanee $60, Niagara Falls $20, Oshawa $1,005, Ottawa $1,688.75, Peterborough $50, Port Arthur $520, Port Hope $130, Prescott $15, St. Catharines $35, Sarnia $240, Sault Ste. Marie $60, Toronto $13,039, Windsor $3,110, Woodstock, Ont., $15, Brandon $60, Winnipeg $4,173, Regina $405, Saskatoon $75, Calgary $636, Edmonton $549.50, Fernie $75, Grand Forks $120, Nanaimo $5, New Westminster $140, Prince Rupert $660, Vancouver $8,199, Victoria $833, Dawson $180, Whitehorse $60..... 73,633 03

Extra or overtime services: Halifax $12,016.90, Liverpool $4.80, North Sydney $10.80, Shelburne $65.90, Sydney $63, Yarmouth $93.40, McAdam Junction $748.80, St. Andrews $78.50, St. John $4,942.20, St. Stephen $3, Woodstock, N.B., $142.20, Abercorn $825.60, Athelstan $3,042.40, Beebe Junction $1,043.40, Coaticook $1,941.60, Highwater $3,804, Hull $3.60, Lake Megantic $748.80, Montreal $9,435.60, Quebec $2,669.70, Rimouski $3.60, St. Armand $3,996.50, St. Hyacinthe $163.90, St. Johns $4,551, Sherbrooke $435.85, Sutton $513.80, Amherstburg $1,629, Belleville $3,605.90, Bridgeburg $15,495.10, Brockville $347.50, Chatham $404.80, Cobourg $240.80, Cornwall $368.40, Fort Frances $2,678.60, Fort William $429.60, Gananoque $223.40, Guelph $159.30, Hamilton $647.80, Kenora $583.63, Kingston $210, Kitchener $197.50, London $1,282.60, Midland $82.80, Niagara Falls $12,180.80, Orillia $78, Ottawa $330.70, Parry Sound $100.80, Peterborough $15.60, Port Arthur $198, Port McNicoll $145.20, Prescott $800.20, St. Catharines $120, St. Thomas $946.20, Sarnia $6,904, Sault Ste. Marie $2,699.70, Simcoe $25.20, Toronto $1,753.90, Wallaceburg $391.40, Welland $766.49, Windsor $22,290.90, Emerson $3,775.20, Gretna $3.60, Winnipeg $3,309.80, Moose Jaw $72.60, North Portal $1,257, Prince Albert $8, Regina $82.20, Saskatoon $25.40, Calgary $499.20, Edmonton $249, Lethbridge $138.60, Medicine Hat $1, Abbotsford $12, Cranbrook $534, Fernie $15, Grand Forks $15.60, Nanaimo $1,639.50, Nelson $34.80, New Westminster $1,284.80, Penticton $10.80, Prince Rupert $2,000.46, Vancouver $10,318.40, Victoria $4,663.15, Dawson $5, Whitehorse $218.40 ..... 159,856 18

Storage charges: Halifax $1,198.89, Parrsboro' $343.62, Yarmouth $2.80, Charlottetown $14.22, St. John $630.76, Montreal $21,984.72, Quebec $2,005.98, St. Johns $4.80, Brantford $400.19, Fort William $95.57, Galt $217.36, Hamilton $3,060.35, Kingston $245.72, Kitchener $611.46, London $1,848.98, Ottawa $1,399.57, Port Arthur $1,952.79, Toronto $21,956.72, Windsor $24, Winnipeg $3,837.02, Moose Jaw $189.70, Regina $521.33, Saskatoon $340.04, Calgary $1,190.35, Edmonton $785.19, Lethbridge $98.34, Medicine Hat $75.95, Nanaimo 50c., New Westminster $109.90, Prince Rupert $28.28, Vancouver $3,397.81, Victoria $377.64.... 68,950 55

Cartage: Halifax $49.80, Montreal $32,744.62, London $19.05, Port Arthur 25c., Windsor $134.93, Moose Jaw $3.20, Victoria $6.30..... 32,958 15

Tobacco and bottle labels: Halifax $1, Hull $1, Montreal $5,222.46, Quebec $1.55, Belleville $9,989.50, Brantford $5, Hamilton $11, Kitchener $4,075.10, London $12, Ottawa $21.93, Prescott $512, St. Catharines $4.10, Sarnia $1, Sault Ste. Marie $1, Toronto $4,649.45, Windsor $16,956.39, Winnipeg $7, Calgary $5.60, Edmonton $8, New Westminster $779.24, Vancouver $24, Victoria 20c. 42,288 52

Tobacco stamping: Halifax $5.25, Shelburne 60c., Fredericton $4.96, St. John $21.91, Montreal $359.85, Quebec $13.98, Cornwall $4.25, Midland 50c., Ottawa $7.08, Sudbury $1.20, Welland $1.83..... 421 41

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

CASUAL REVENUE—Continued—REVENU CASUEL—Suite

Certified copies of manifests, etc.: Montreal $12, Toronto $718	730 00
Brokers' licenses: Halifax $50, Montreal $300, St. Armand $50, Sherbrooke $50, Sutton $50, Brantford $50, Bridgeburg $50, Lindsay $50, Port Arthur $50, Sudbury $50, Toronto $250, Portage la Prairie $50, Prince Rupert $50, Rossland $50, Vancouver $50	1,200 00
Sale of unclaimed goods: Antigonish $8.71, Glace Bay $105.26, Halifax $55.64, Fredericton $102.05, St. John $5.58, Abercorn $3, Highwater $13.95, Montreal $112, Quebec $118.75, Sherbrooke $10.13, Kingston $17.81, London $24.40, Oshawa $304.12, Ottawa $184.42, Toronto $1,471.26, Welland $1.68, Windsor $35, Winnipeg $11.38, Regina 49c., Vancouver $614.11	3,199 74
Sundry sales: Charlottetown $10, Sackville $5, Montreal $46.20, Bridgeburg $14, Welland $45, Winnipeg $55.72, Edmonton $12, Lethbridge $5, Department of Customs and Excise, $127.50	320 42
Refunds of previous years' expenditure: Middleton $3.50, Yarmouth $80, St. Stephen $21.50, Woodstock, N.B. $125.06, Highwater $1.94, Lake Megantic $50, Montreal $344.42, Quebec $52.15, St. Hyacinthe $87, St. Johns $77.83, Hamilton $414.96, London $7.65, North Bay $52.49, Sarnia $126, Toronto $215.54, Windsor $67.03, Winnipeg $236.55, Regina $100, Edmonton $264.88, Grand Forks $18, Penticton $12.52, Prince Rupert $9.89, Vancouver $285, Victoria $122.55, Board of Customs $322.15, Department of Customs and Excise $593.40	3,692 01
Outstanding cheques: Arichat 20c., St. John $43.60, Montreal $50.43; Quebec $5.13, Sherbrooke $19.41, Bridgeburg $14.12, Chatham 92c., Hamilton $37.46, London 16c., North Bay $3.16, Ottawa 75c., Sault Ste. Marie $2.07, Toronto $198.95, Windsor $5.28, Winnipeg $33.82, Moose Jaw 10c., Prince Albert 75c., Regina $1.15, Saskatoon $2.38, Calgary $24.53, Edmonton $1.68, Vancouver $2.92, Victoria $5.24	454 21
Conscience money: Halifax $300, Charlottetown $50, St. Stephen $2, Granby $4, Montreal $16.95, Quebec $63.11, Sherbrooke $21, Brantford 75c., Bridgeburg $33.32, Cobourg $6.30, Cornwall $1, Niagara Falls $20.02, Ottawa $31.42, Prescott $5, Sarnia $7.29, Toronto $1,549.35, Windsor $82.93, Calgary $24.82, Abbotsford 29c., New Westminster $6, Revelstoke $30, Vancouver $3.30, Victoria $15.87, Department of Customs and Excise $40	2,314 72
Replaced stamps: Montreal $12.24, St. Johns 15c., Hamilton $4.75, Winnipeg 15c.	17 29
Law stamps: Ottawa $7,248.05, Dawson $504.20	7,752 25
Interest on arrears of sales tax: St. Johns $87.34, Brantford $83.44, Stratford $9.50, Toronto $16.86, Windsor $153, Department of Customs and Excise 89c.	351 03
Bank and cashiers' balances: Mansonville $1.65, North Bay 66c., Winnipeg $8.62, Edmonton $3.39, Vancouver $62.	76 32
Tourists' deposits: Windsor $9.21, Calgary $210.	219 21
Sundry items: Fredericton, refund on post office box, $2; Montreal, forfeited deposit, $25; Sutton, rent, $6.58; Welland, landing certificates, $13.10; Regina, interest on proceeds of a seizure, $37.80; Prince Rupert, over remittance in error, $4.64.	89 12
Received on account of Home Bank cheques held in abeyance in 1923-24	10 00
Income Tax—	
Unclaimed refunds: Halifax district, $21.98; Montreal district, $96.38; Fort William district, $20.17; Hamilton district, $8.99; London district, $13.28; Ottawa district, $21.59; Toronto district, $12.84; Winnipeg district, $23.34; Regina district, $101.52; Calgary district, $90.46; Vancouver district, $85.98; Dawson district, $5.96	502 49
Sales of waste paper: Montreal, $70.65; Hamilton, $17.45; Toronto, $40.30	128 40
Sundry items: court costs, $2,020.52; unclaimed salary gratuity of E. S. York, Ottawa, $55; sale of motor car in Kingston, $30	2,105 52
	401,270 57

CASUAL REVENUE—Concluded—REVENU CASUEL—Fin

LESS—		
Payment of Income Tax law costs: Halifax district, $15.55; Toronto district, $5.52; Calgary district, $24.65.....	45 72	
Payment of outstanding cheques: Halifax, $2.12; North Sydney, $10; St. John, $1; Hamilton, $6.30; London, 36c.; Ottawa, $2.20; Toronto, $78.46; Calgary, $8.63; Vancouver, $1.73.	110 80	
Refunds of Duty (Page D—9).....	189 46	345 98
Total (Page D—8).....		$ 400,924 59

DETAILS OF REFUNDS OF DUTY, ETC., BY PORTS AND PROVINCES—DÉTAILS DES REMBOURSEMENTS DE DROITS, ETC., PAR PORTS D'ENTRÉE ET PAR PROVINCES

Port — Port d'entrée	Adjustment of Original Entry — Rectification de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Short-landed, Lost in Transit, Damaged — Manquant à l'arrivée, et perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for the Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Totals — Totaux
Nova Scotia—Nouvelle-Ecosse									
Amherst	$ 205 93	$ 284 40							$ 490 33
Annapolis Royal	6 27				$ 50 00				56 27
Antigonish		1 55							1 55
Barrington Passage	17 10	6 57							23 67
Bridgewater	21 50	14 23							35 73
Canso		131 73							131 73
Digby	75 04	2 09							77 13
Glace Bay	101 05	350 40				$ 8 15			459 60
Halifax	23,378 58	2,108 50	$ 510 58	$ 13 83	58 75	1 40			26,071 64
Kentville	711 11	153 35	6 04		13 00	9 90			893 40
Liverpool	302 20	8 79							310 99
Lunenburg	108 41	7 50							115 91
New Glasgow	228 58	115 95							344 53
North Sydney	1,237 01	41 31	4 16						1,282 48
Parrsboro'	4 07	3 26							7 33
Pictou	5 72								5 72
Port Hawkesbury	94 55								94 55
Port Hood	28 42								28 42
Shelburne	95 52	69 55							165 07
Sydney	791 18	647 95	20 92		23 25				1,483 30
Truro	767 02	59 30	6 24						832 56
Weymouth	101 33	1 56							102 89
Windsor	249 66	231 24						$ 6 70	487 60
Yarmouth	474 41	129 35							603 76
Total	29,004 66	4,368 58	547 94	13 83	145 00	19 45		6 70	34,106 16

DETAILS OF REFUNDS OF DUTY, ETC., BY PORTS AND PROVINCES—Con.—DÉTAILS DES REMBOURSEMENTS DE DROITS, ETC., PAR PORTS D'ENTRÉE ET PAR PROVINCES—Suite

Port — Port d'entrée	Adjustment of Original Entry — Rectification de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, et perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for the Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institution religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total — Totaux
Prince Edward Island—Ile du Prince-Edouard—									
Charlottetown	2,919 78	45 64	20 53		247 25				3,233 20
Summerside	515 50	30 15	8 12						553 77
Total	3,435 28	75 79	28 65		247 25				3,786 97
New Brunswick—Nouveau-Brunswick—									
Bathurst	65 64	370 13							435 77
Campbellton	737 75	104 27							842 02
Chatham	4,670 53								4,670 53
Fredericton	658 37	107 52	41 94		682 34				1,490 17
McAdam Jct	19 11	17 58			25 00				61 69
Moncton	1,802 58	176 49	204 78						2,183 85
Newcastle	75 89	104 54							180 43
St. John	35,594 65	1,288 84	927 38		828 59	29 35			38,668 81
St. Stephen	920 96				225 00				1,145 96
Sackville	842 00	10 04	95 98						948 02
Woodstock	12,119 68				250 00				12,369 68
Total	57,507 16	2,179 41	1,270 08		2,010 93	29 35			62,996 93
Quebec—Québec—									
Abercorn	2 66	10 33							12 99
Athelstan	1,322 01	944 74	42 79						2,309 54
Beebe Jct	517 36	4 38	5 94	12 93	317 50				858 11
Coaticook	1,470 75	54 57							1,525 32
Gaspé	37 99								37 99
Granby	2,059 61	142 82							2,202 43
Highwater	32 47	4 65							37 12
Hull	1,309 49	98 34	3 01						1,410 84

Lake Megantic	21 76	48 80							70 56
Mansonville	10 00								10 00
Montreal	725,901 84	84,521 99	†12,291 40		1,063 73	414 73	901 03		825,094 72
Paspébiac	53 81	39 84							93 65
Percé	10 76	17 73							28 49
Quebec	43,147 25	5,132 15	216 48		18 75	26 14			48,540 77
Rimouski	3,786 16	9 81							3,795 97
St. Armand	412 65	20 70							433 35
St. Hyacinthe	42,501 92	455 91	2 20						42,960 03
St. Johns	*10,758 04	1,101 89	501 68		8 90				12,370 51
Shawinigan Falls	5,802 61	1,510 67	177 06						7,490 34
Sherbrooke	29,795 21	3,565 95	319 33		10 50				33,690 99
Sorel	79 05	199 08				10 00			288 13
Sutton	44 60				37 50				82 10
Three Rivers	16,140 76	512 84	883 24			7 75	699 92		18,244 51
Valleyfield	2,469 69	78 24	3 40						2,551 33
Total	887,688 45	98,475 43	14,446 53	12 93	1,456 88	458 62	1,600 95		1,004,139 79
Ontario—									
Amherstburg	1,258 51	295 27			100 00				1,653 78
Belleville	5,412 12	276 28	66 07						5,754 47
Bowmanville	10 50	11 86							22 36
Brantford	89,871 81	2,150 56	252 93		17 15	6 25			92,298 70
Bridgeburg	4,341 02	439 65	51 89		50 00				4,882 56
Brockville	7,375 60	773 69	3 39					10 00	8,162 68
Chatham	28,731 61	1,950 43			84 34				30,766 38
Cobourg	6,593 21	49 48	12 00						6,654 69
Collingwood	2,453 73	11 31							2,465 04
Cornwall	1,008 60	547 51	23 75						1,579 86
Deseronto	21 31								21 31
Fort Frances	470 17	96 97	1 20		184 75				753 09
Fort William	7,213 84	379 66	44 00		4 00				7,641 50
Galt	5,261 01	527 99	37 59		15 00				5,841 59
Gananoque	1,125 50								1,125 50
Goderich	732 41	46 87							779 28
Guelph	4,629 53	923 10	148 03		22 51	5 20			5,728 37
Hamilton	366,778 40	21,395 15	509 21		50 56	401 47			389,134 79
Ingersoll	208 61	212 72							421 33
Kenora	740 38	46 68	26 41						813 47
Kingston	9,513 54	466 77	3 99		136 51				10,120 81
Kitchener	72,381 02	1,556 68	6 04		77 00				74 020 74
Lindsay	1,023 10	100 48	9 88		212 50				1,345 96
London	39,080 16	3,171 34	560 88		493 88	6 50	65 34		43,378 10
Midland	680 57	18 68							699 25
Morrisburg	112 48					51 23			163 71
Napanee	38 28	38 05							76 33
Niagara Falls	25,454 79	4,547 48	144 77		436 19	355 33			30,938 56

* $3.57 refunded in 1925-26. † $66.69 refunded in 1925-26.

DETAILS OF REFUNDS OF DUTY, ETC., BY PORTS AND PROVINCES—Con.—DÉTAIL DES REMBOURSEMENTS DE DROITS, ETC., PAR PORTS D'ENTRÉE ET PAR PROVINCES—Suite

Port — Port d'entrée	Adjustment of Original Entry — Rectification de l'entrée originale	Goods—Marchandises: Returned to Shipper — Retournées à l'expéditeur	Goods—Marchandises: Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, et perdues en transit, endommagées	Goods—Marchandises: Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for the Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total — Totaux
Ontario—Conc.									
North Bay	$ 9,594 62	$ 2,707 64	$ 240 85	$ 16 96	$ 31 25	$ 1,468 35			$ 14,059 67
Orillia	8,493 41	356 53	10 49		26 50				8,886 93
Oshawa	67,534 13	23,057 78	563 57		20 00			$ 18 00	91,193 48
Ottawa	33,805 27	4,744 54	228 32	38 43	186 15	111 10	$ 14 85	186 44	39,315 10
Owen Sound	4,274 43	168 35				21 90			4,464 68
Paris	655 61	492 21							1,147 82
Parry Sound	1 26	194 47							195 73
Peterboro'	24,682 24	6,306 34	27 30		76 25	1 50			31,153 63
Picton	182 62	141 85	9 17						333 64
Port Arthur	5,246 41	243 90	3 58		13 20				5,507 09
Port Hope	306 59	37 06				149 34			492 99
Prescott	352 94	230 30	26 22		25 50				634 96
St. Catharines	7,474 55	1,318 76	189 51		500 50		625 82		10,109 14
St. Thomas	3,336 63	381 39	114 05		12 69		198 00		4,042 76
Sarnia	88,479 59	703 72	51 64		236 60	43 72			89,515 27
Sault Ste. Marie	15,045 02	615 01	522 83		121 50				16,304 36
Simcoe	1,348 21	546 96	44 33						1,939 50
Stratford	8,445 99	482 82	136 73		5 10				9,070 64
Sudbury	2,020 05	4,952 97	10 71		74 50				7,058 23
Tillsonburg	78 66	15 24							93 90
Toronto	818,083 52	135,891 77	9,909 84	35 35	1,530 70	1,263 71	231 47	23 48	966,969 84
Trenton	2,091 06	78 15	14 65			15 93			2,199 79
Wallaceburg	11,762 81	128 64						6 00	11,897 45
Welland	33,981 50	590 85	24 21		27 24	18 25			34,642 05
Whitby	2,720 24	5 63	11 21						2,737 08
Windsor	93,851 69	63,357 25	1,567 51		10 00	60 92			158,847 37
Woodstock	19,456 27	1,291 60	3 95					17 60	20,769 42
Total	1,945,827 13	289,136 39	15,612 70	90 74	4,782 07	3,980 70	1,135 48	261 52	2,260,826 73

Manitoba—									
Brandon	1,106 90	111 95	18 01			4 20			1,241 06
Emerson	408 26	17 67			151 50				577 43
Gretna	76				8 25				9 01
Portage la Prairie	1,336 58	62 65	97 06		799 66	3 25			2,299 20
Winnipeg	70,023 64	11,846 51	3,580 69		327 60	249 76			86,028 20
Total	72,876 14	12,038 78	3,695 76		1,287 01	257 21			90,154 90
Saskatchewan—									
Moose Jaw	3,860 08	476 96	60 58		317 20	24 01			4,738 83
North Portal	62 53	7 32	12 00		39 40				121 25
Prince Albert	903 09	115 69	1 64						1,020 42
Regina	9,382 65	1,610 92	207 88		314 38	5 62			11,521 45
Saskatoon	6,643 82	752 16	632 15		124 40	304 25		35 95	8,492 73
Total	20,852 17	2,963 05	914 25		795 38	333 88		35 95	25,894 68
Alberta—									
Calgary	16,286 65	3,161 84	257 92		943 05	1 25			20,650 71
Edmonton	11,701 32	893 60	203 03		187 28	25 00			13,010 23
Lethbridge	6,445 15	202 38	171 17		247 65				7,066 35
Medicine Hat	1,995 69	121 29			298 00				2,414 98
Total	36,428 81	4,379 11	632 12		1,675 98	26 25			43,142 27
British Columbia—Colombie-Britannique—									
Abbotsford	681 02	158 26					4 89		844 17
Cranbrook	3,908 46	55 89							3,964 35
Fernie	7,128 61	97 13			6 25				7,231 99
Grand Forks	177 62								177 62
Nanaimo	6,440 19	161 05	5 19		14 61				6,621 04
Nelson	3,787 66	257 25							4,044 91
New Westminster	7,023 19	36 22	21 06		430 65				7,511 12
Penticton	857 72	31 45							889 17
Prince Rupert	2,334 46	290 18	10 08						2,634 72
Revelstoke	2,229 30	5 01				12 61			2,246 92
Rossland	1,709 38		7 94						1,717 32
Vancouver	139,006 53	12,047 78	5,707 10	9 52	43 52	836 67			157,651 12
Victoria	14,207 31	2,807 76	354 86			11 86	18 47		17,400 26
Total	189,491 45	15,947 98	6,106 23	9 52	495 03	861 14	23 36		212,934 71
Yukon—									
Dawson	111 11								111 11
White Horse	2,997 66	63 48							3,061 14
Total	3,108 77	63 48							3,172 25
Department of Customs and Excise								25,931 57	25,931 57

DETAILS OF REFUNDS OF DUTY, ETC., BY PORTS AND PROVINCES-Conc.—DÉTAILS DES REMBOURSEMENTS DE DROITS, ETC., PAR PORTS D'ENTRÉE ET PAR PROVINCES-Fin

Port — Port d'entrée	Goods—Marchandises								
	Adjustment of Original Entry — Rectification de l'entrée originale	Returned to Shipper — Retournées à l'expéditeur	Shortlanded, Lost in Transit, Damaged — Manquant à l'arrivée, et perdues en transit, endommagées	Unclaimed and Sold — Non réclamées et vendues	Animals, etc., for the Improvement of Stock — Animaux, etc., pour amélioration de la race	Articles for Religious and Educational Institutions and Hospitals — Articles pour institutions religieuses et scolaires et pour hôpitaux	Goods destroyed by Government authority — Marchandises détruites par ordre officiel	Redemption of Unused Excise Stamps — Rachat de timbres d'accise non annulés	Total — Totaux
RECAPITULATION BY PROVINCES— RÉCAPITULATION PAR PROVINCES—									
Nova Scotia	$ 29,004 66	$ 4,368 58	$ 547 94	$ 13 83	$ 145 00	$ 19 45	.....	$ 6 70	$ 34,106 16
Prince Edward Island	3,435 28	75 79	28 65	.....	247 25	.....	.....	.....	3,786 97
New Brunswick	57,507 16	2,179 41	1,270 08	.....	2,010 93	29 35	.....	.....	62,996 93
Quebec	887,688 45	98,475 43	14,446 53	12 93	1,456 88	458 62	$ 1,600 95	.....	1,004,139 79
Ontario	1,945,827 13	289,136 39	15,612 70	90 74	4,782 07	3,980 70	1,135 48	261 52	2,260,826 73
Manitoba	72,876 14	12,038 78	3,695 76	.....	1,287 01	257 21	.....	.....	90,154 90
Saskatchewan	20,852 17	2,963 05	914 25	.....	795 38	333 88	.....	35 95	25,894 68
Alberta	36,428 81	4,379 11	632 12	.....	1,675 98	26 25	.....	.....	43,142 27
British Columbia	189,491 45	15,947 98	6,106 23	9 52	495 03	861 14	23 36	.....	212,934 71
Yukon Territory	3,108 77	63 48	.....	.....	.....	.....	.....	.....	3,172 25
Department of Customs and Excise	.....	.....	.....	.....	.....	.....	.....	25,931 57	25,931 57
Total (Page D—9)	3,246,201 56	429,628 00	43,254 26	127 02	12,895 53	5,966 60	2,759 79	26,235 74	3,767,086 96

DETAILS OF REVENUE–*Con.*—DÉTAIL DES REVENUS–*Suite*

DETAILS OF DRAWBACKS PAID—BY PORTS AND PROVINCES
DÉTAIL DES DRAWBACKS PAYÉS—PAR PORTS D'ENTRÉE ET PAR PROVINCES

Port—Port d'entrée	Spirits for medicinal and scientific purposes — Spiritueux pour fins médicinales et scientifiques	Home consumption — Consommés au pays	Ships' stores and materials — Magasins et matériaux de navires	Exported — Exportés	Total
Nova Scotia—Nouvelle-Ecosse—					
Amherst	$ 73 51	.....	.....	$ 2,024 24	$ 2,097 75
Barrington Passage	.....	.....	.....	120 90	120 90
Bridgewater	147 02	.....	.....	345 50	492 52
Digby	.....	.....	.....	301 33	301 33
Glace Bay	73 51	.....	.....	.....	73 51
Halifax	5,843 27	$ 2,100 04	$ 28,278 56	258,847 59	295,069 46
Kentville	73 51	.....	.....	2,072 85	2,146 36
Lunenburg	.....	.....	921 21	2,110 36	3,031 57
New Glasgow	.....	.....	.....	132 04	132 04
North Sydney	147 01	.....	.....	.....	147 01
Pictou	.....	.....	.....	712 75	712 75
Port Hawkesbury	.....	.....	26 84	.....	26 84
Shelburne	.....	.....	252 26	2,077 01	2,329 27
Sydney	294 02	407 00	.....	.....	701 02
Truro	.....	7,041 69	70 73	10,443 22	17,555 64
Weymouth	.....	.....	378 22	.....	378 22
Windsor	73 51	.....	.....	57 79	131 30
Yarmouth	.....	.....	24 23	2,093 36	2,117 59
Total	6,725 36	9,548 73	29,952 05	281,338 94	327,565 08
Prince Edward Island— Ile du Prince-Edouard—					
Charlottetown	197 36	362 59	.....	5,094 75	5,654 70
Summerside	.....	.....	.....	24 97	24 97
Total	197 36	362 59	.....	5,119 72	5,679 67
New Brunswick—Nouveau-Brunswick—					
Bathurst	29 40	.....	.....	22,455 84	22,485 24
Campbellton	.....	.....	.....	2,592 02	2,592 02
Chatham	.....	.....	61 38	947 09	1,008 47
Fredericton	.....	.....	.....	50 11	50 11
Moncton	132 30	876 82	.....	1,966 52	2,975 64
Newcastle	44 10	.....	.....	.....	44 10
Sackville	.....	125 29	.....	.....	125 29
St. John	367 52	1,830 32	9,777 53	1,108,241 59	1,120,216 96
St. Stephen	.....	53 64	.....	3,674 68	3,728 32
Woodstock	.....	.....	.....	196 87	196 87
Total	573 32	2,886 07	9,838 91	1,140,124 72	1,153,423 02
Quebec—Québec—					
Abercorn	.....	371 25	.....	.....	371 25
Beebe Junction	.....	.....	.....	410 60	410 60
Coaticook	.....	.....	.....	4,292 37	4,292 37
Granby	.....	891 04	.....	.....	891 04
Hull	147 01	.....	.....	12,185 80	12,332 81
Montreal	16,006 82	239,648 62	109,272 27	480,344 12	845,271 83
Paspébiac	.....	.....	.....	150 06	150 06
Percé	.....	.....	.....	2,104 25	2,104 25
Quebec	4,574 71	4,050 00	260 57	13,664 13	22,549 41
Rimouski	73 50	.....	.....	.....	73 50
St. Hyacinthe	657 20	21,787 08	.....	6,909 30	29,353 58
St. Johns	.....	3,744 36	.....	121,689 34	125,433 70
Shawinigan Falls	.....	.....	.....	48,382 56	48,382 56
Sherbrooke	1,859 14	1,383 19	.....	109,390 00	112,632 33
Sorel	.....	8 00	.....	1,347 14	1,355 14
Three Rivers	589 57	.....	.....	55,910 01	56,499 58
Valleyfield	.....	4,407 78	.....	2,755 52	7,163 30
Total	23,907 95	276,291 32	109,532 84	859,535 20	1,269,267 31

CUSTOMS AND EXCISE—DOUANES ET ACCISE

DETAILS OF DRAWBACKS PAID—BY PORTS AND PROVINCES-Continued
DÉTAIL DES DRAWBACKS PAYÉS—PAR PORTS D'ÉNTRÉES ET PAR PROVINCES-Suite

Port—Port d'entrée	Spirits for medicinal and scientific purposes — Spiritueux pour fins médicinales et scientifiques	Home consumption — Consommés au pays	Ships' stores and materials — Magasins et matériaux de navires	Exported — Exportés	Total
Ontario—					
Amherstburg		$ 1,620 00		$ 89,574 46	$ 91,194 46
Belleville	$ 441 06	694 43		30,347 27	31,482 76
Bowmanville	147 01	3,914 15			4,061 16
Brantford	1,105 52	16,225 26		64,170 17	81,500 95
Bridgeburg			$ 17,951 42	412 82	18,364 24
Brockville	402 76	84,783 35		86,542 08	171,728 19
Chatham	73 51	58,287 87		98,255 49	156,616 87
Cobourg	14 70			24,173 57	24,188 27
Collingwood	136 20		549 04		685 24
Cornwall				1,885 65	1,885 65
Deseronto				341 12	341 12
Fort Frances		16,791 07		143,230 56	160,021 63
Fort William	2,455 65	393 10		330 59	3,179 34
Galt	294 02	4,619 90		27,692 51	32,606 43
Gananoque		24,283 09		1,012 25	25,295 34
Goderich	291 36	6,950 59		8,109 75	15,351 70
Guelph	1,647 49	18,638 70		13,175 84	33,462 03
Hamilton	5,291 01	263,671 12		196,750 53	465,712 66
Ingersoll	220 53	1,651 40		27,237 02	29,108 95
Kenora	29 40			86,056 84	86,086 24
Kingston	2,526 22	1,674 85		2,458 71	6,659 78
Kitchener	375 31	18,359 35		61,651 28	80,385 94
Lindsay		1,438 71		220 09	1,658 80
London	10,306 25	50,651 57		17,056 81	78,014 63
Midland				1,011 93	1,011 93
Morrisburg				1,224 11	1,224 11
Napanee				2,430 08	2,430 08
Niagara Falls	220 53	8,662 18		99,319 05	108,201 76
North Bay	264 63			10,483 99	10,748 62
Orillia	441 03	2,919 98		7,475 91	10,836 92
Oshawa	294 04	24,251 82		2,156,223 03	2,180,768 89
Ottawa	6,224 28	5,585 18		53,227 92	65,037 38
Owen Sound	73 51	11,085 80		1,097 99	12,257 30
Paris		43,158 84		135 94	43,294 78
Parry Sound	176 42				176 42
Peterborough	882 06	2,302 92		277,531 18	280,716 16
Picton	73 50			492 85	566 35
Port Arthur	207 75	766 50		3,969 71	4,943 96
Port Hope		2,221 12		357 74	2,578 86
Prescott		794 41	80 22	87,204 26	88,078 89
St. Catharines	1,102 62	19,007 43		51,007 13	71,117 18
St. Thomas	161 70	624 13	41 60	32,536 37	33,363 80
Sarnia	426 35	5,216 03	1,416 82	8,795 67	15,854 87
Sault Ste. Marie	439 24	171,110 34		16,308 18	187,857 76
Simcoe		3,204 27		4,950 28	8,154 55
Stratford	588 05	2,552 05		640 39	3,780 49
Sudbury		1,575 00		7,512 06	9,087 06
Tillsonburg		1,523 49		6,151 30	7,674 79
Toronto	28,645 37	237,364 76	60 00	1,938,379 27	2,204,449 40
Trenton				1,580 69	1,580 69
Wallaceburg				9,286 71	9,286 71
Welland	7 36	40,028 27		234,357 27	274,392 90
Whitby	73 51				73 51
Windsor	415 49	81,628 58		1,473,654 33	1,555,698 40
Woodstock	58 80	12,449 65		52,896 47	65,404 92
Total	66,534 24	1,252,681 26	20,099 10	7,520,927 22	8,860,241 82

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

DETAILS OF DRAWBACKS PAID—BY PORTS AND PROVINCES-Conc.
DÉTAIL DES DRAWBACKS PAYÉS—PAR PORTS D'ENTRÉE ET PAR PROVINCES-Fin

Port—Port d'entrée	Spirits for medicinal and scientific purposes — Spiritueux pour fins médicinales et scientifiques	Home consumption — Consommés au pays	Ships' stores and materials — Magasins et matériaux de navires	Exported — Exportés	Total
Manitoba—					
Brandon	$ 323 41	$ 1,234 75	.....	.....	$ 1,558 16
Gretna	76 23	.....	.....	.....	76 23
Portage la Prairie	205 82	.....	.....	$ 52 92	258 74
Winnipeg	5,497 16	22,712 95	.....	293,563 08	321,773 19
Total	6,102 62	23,947 70	.....	293,616 00	323,666 32
Saskatchewan—					
Moose Jaw	308 73	.....	.....	.....	308 73
Prince Albert	254 69	50 16	.....	32 96	337 81
Regina	979 53	.....	.....	50 34	1,029 87
Saskatoon	534 92	1,031 81	.....	4,165 35	5,732 08
Total	2,077 87	1,081 97	.....	4,248 65	7,408 49
Alberta—					
Calgary	1,918 66	13,729 96	.....	3,893 00	19,541 62
Edmonton	9,741 80	2,999 99	.....	549 18	13,290 97
Lethbridge	588 04	2,101 50	.....	.....	2,689 54
Medicine Hat	1,217 28	240 00	.....	.....	1,457 28
Total	13,465 78	19,071 45	.....	4,442 18	36,979 41
British Columbia—Colombie-Britannique—					
Cranbrook	.....	108 00	.....	.....	108 00
Fernie	.....	603 00	.....	.....	603 00
Nelson	.....	171 00	.....	715 36	886 36
New Westminster	1,216 64	935 38	.....	177 56	2,329 58
Penticton	.....	153 00	.....	.....	153 00
Prince Rupert	588 05	.....	.....	18,361 47	18,949 52
Revelstoke	850 81	1,800 00	.....	4,906 09	7,556 90
Vancouver	8,171 54	14,632 27	$ 7,198 09	202,516 74	232,518 64
Victoria	1,816 66	4,555 00	2,464 36	5,955 28	14,791 30
Total	12,643 70	22,957 65	9,662 45	232,632 50	277,896 30
Yukon—					
Whitehorse	.....	.....	226 52	2,380 63	2,607 15

RECAPITULATION BY PROVINCES—RÉCAPITULATION PAR PROVINCES

Nova Scotia	6,725 36	9,548 73	29,952 05	281,338 94	327,565 08
Prince Edward Island	197 36	362 59	.....	5,119 72	5,679 67
New Brunswick	573 32	2,886 07	9,838 91	1,140,124 72	1,153,423 02
Quebec	23,907 95	200,637 92	109,532 84	935,188 60	1,269,267 31
Ontario	66,534 24	1,252,681 26	20,099 10	7,520,927 22	8,860,241 82
Manitoba	6,102 62	23,947 70	.....	293,616 00	323,666 32
Saskatchewan	2,077 87	1,081 97	.....	4,248 65	7,408 49
Alberta	13,465 78	19,071 45	.....	4,442 18	36,979 41
British Columbia	12,643 70	22,957 65	9,662 45	232,632 50	277,896 30
Yukon Territory	.....	.....	226 52	2,380 63	2,607 15
Total.....(Page D—9)....	132,228 20	1,533,175 34	179,311 87	10,420,019 16	12,264,734 57

EXPENDITURES OF SEIZURES BY PORTS AND PROVINCES
DÉPENSES DE SAISIES PAR PORTS D'ENTRÉE ET PAR PROVINCES

Ports—Ports d'entrée	Distribution — Distribution	Refunds — Rembour-sements	Costs — Dépenses	Totals — Totaux
Nova Scotia—Nouvelle-Ecosse—				
Amherst			$ 10 00	$ 10 00
Antigonish	$ 177 00		15 00	192 00
Arichat			37 90	37 90
Barrington Passage			2 50	2 50
Bridgewater			15 00	15 00
Canso	402 93	$ 300 00	447 27	1,150 20
Halifax	847 00	2,341 36	86 55	3,274 91
Kentville	378 20		73 55	451 75
Liverpool	138 20		62 45	200 65
Lunenburg			107 90	107 90
Middleton			148 05	148 05
New Glasgow	575 00		495 71	1,070 71
North Sydney	63 32		40 45	103 77
Parrsboro'	92 50			92 50
Port Hawkesbury			91 70	91 70
Port Hood	75 00		18 50	93 50
Sydney	110 00	400 00	137 50	647 50
Weymouth	100 00	200 00		300 00
Yarmouth	606 50	800 00	736 16	2,142 66
Total	3,565 65	4,041 36	2,526 19	10,133 20
Prince Edward Island—Ile du Prince-Edouard—				
Charlottetown	250 08		256 40	506 48
Summerside	394 50		5 15	399 65
Total	644 58		261 55	906 13
New Brunswick—Nouveau-Brunswick—				
Bathurst			225 95	225 95
Chatham	50 00	200 00	5 00	255 00
Fredericton	20 00			20 00
McAdam Jct	108 21	708 50	15 50	832 21
Moncton	265 30		*96 00	361 30
Newcastle			40 00	40 00
St. Andrews	130 00	300 00		430 00
St. John	3,068 61	590 94	468 10	4,127 65
St. Stephen	700 03			700 03
Woodstock	1,023 89	664 93	718 13	2,406 95
Total	5,366 04	2,464 37	1,568 68	9,399 09
Quebec—Québec—				
Abercorn	4,323 59		677 87	5,001 46
Athelstan	5,024 82	1,746 62	1,645 82	8,417 26
Beebe Jct	1,691 36	1,742 89	71 00	3,505 25
Granby	150 30	81 00		231 30
Highwater	929 31		439 70	1,369 01
Hull	80 00			80 00
Lake Megantic			2 25	2 25
Mansonville	175 00		150 10	325 10
Montreal	21,570 61	7,321 87	2,064 85	30,957 33
Paspébiac			4 50	4 50
Quebec	274 11	298 90	534 33	1,107 34
Rimouski			31 30	31 30
St. Armand			21 00	21 00
St. Johns	7,024 02	1,299 47	905 16	9,228 65
Shawinigan Falls	357 20		307 85	665 05
Sherbrooke	2,014 65	400 00	1,095 15	3,509 80
Sorel	64 70			64 70
Sutton			49 10	49 10
Three Rivers			12 30	12 30
Valleyfield	6,521 62		4,519 44	11,041 06
Total	50,201 29	12,890 75	12,531 72	75,623 76

*Of this amount $74 is to be refunded in 1925-26.

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

EXPENDITURE OF SEIZURES BY PORTS AND PROVINCES-Con.
DÉPENSES DE SAISIES PAR PORTS D'ENTRÉE ET PAR PROVINCES-Suite

Ports—Ports d'entrée	Distribution — Distribution	Refunds — Rembour-sements	Costs — Dépenses	Totals — Totaux
Ontario—				
Amherstburg	$ 100 00	.....	$ 6 00	$ 106 00
Brantford	1,874 88	.....	119 40	1,994 28
Bridgeburg	3,345 31	$ 4,534 63	1,002 45	8,882 39
Brockville	295 00	.....	42 50	337 50
Chatham	3,409 25	200 00	216 78	3,826 03
Cobourg	385 75	.....	134 50	520 25
Collingwood	481 00	150 00	.....	631 00
Cornwall	896 00	.....	34 80	930 80
Fort Frances	778 68	25 00	114 50	918 18
Fort William	75 00	.....	129 06	204 06
Galt	1 75	.....	.....	1 75
Gananoque	60 03	200 58	.....	260 61
Goderich	1,184 86	200 00	511 03	1,895 89
Guelph	75 00	.....	64 95	139 95
Hamilton	1,166 52	200 00	95 00	1,461 52
Ingersoll	50 00	.....	.....	50 00
Kenora	227 90	.....	147 60	375 50
Kingston	635 31	.....	56 72	692 03
Kitchener	1,586 70	.....	229 60	1,816 30
Lindsay	765 00	.....	103 80	868 80
London	2,136 25	.....	313 30	2,449 55
Midland	1,152 50	.....	119 85	1,272 35
Morrisburg	72 17	.....	14 00	86 17
Niagara Falls	711 31	819 52	5 50	1,536 33
North Bay	25 00	150 00	.....	175 00
Orillia	554 97	.....	40 30	595 27
Oshawa	200 00	.....	.....	200 00
Ottawa	140 00	.....	27 00	167 00
Owen Sound	628 25	.....	180 82	809 07
Peterboro'	692 25	.....	240 00	932 25
Port Arthur	1,025 00	.....	28 40	1,053 40
Port Hope	100 00	.....	110 45	210 45
Port McNicoll	450 50	.....	37 05	487 55
Prescott	.....	.....	25 70	25 70
St. Catharines	175 00	.....	4 42	179 42
St. Thomas	1,037 00	.....	455 30	1,492 30
Sarnia	1,409 15	666 95	268 25	2,344 35
Sault Ste. Marie	2,679 15	.....	56 20	2,735 35
Stratford	436 25	.....	71 90	508 15
Tillsonburg	171 75	.....	2 00	173 75
Toronto	7,649 60	3,185 90	1,295 15	12,130 65
Trenton	.....	.....	3 00	3 00
Wallaceburg	304 56	.....	1 25	305 81
Welland	1,383 55	.....	60 50	1,444 05
Whitby	400 00	.....	20 00	420 00
Windsor	3,817 19	520 07	227 50	4,564 76
Woodstock	100 00	.....	30 00	130 00
Total	44,845 34	10,852 65	6,646 53	62,344 52
Manitoba—				
Brandon	2,440 66	141 90	1,597 49	4,180 05
Emerson	1,364 59	.....	99 71	1,464 30
Gretna	65 62	.....	18 25	83 87
Portage la Prairie	2,004 90	200 00	1,425 55	3,630 45
Winnipeg	6,597 57	618 30	1,452 94	8,668 81
Total	12,473 34	960 20	4,593 94	18,027 48
Saskatchewan—				
Moose Jaw	2,532 18	460 55	1,000 48	3,993 21
North Portal	2,888 12	589 44	282 17	3,759 73
Prince Albert	825 00	.....	39 83	864 83
Regina	887 08	16 30	497 40	1,400 78
Saskatoon	195 75	.....	.....	195 75
Total	7,328 13	1,066 29	1,819 88	10,214 30

CUSTOMS AND EXCISE—DOUANES ET ACCISE

EXPENDITURE OF SEIZURES BY PORTS AND PROVINCES-Con.
DÉPENSES DE SAISIES PAR PORTS D'ENTRÉE ET PAR PROVINCES-Fin

Ports—Ports d'entrée	Distribution — Distribution	Refunds — Remboursements	Costs — Dépenses	Totals — Totaux
Alberta—				
Calgary	$ 711 47	.....	$ 77 95	$ 789 42
Edmonton	680 29	$ 29 67	351 65	1,061 61
Lethbridge	220 44	.....	407 85	628 29
Medicine Hat	354 67	.....	130 18	484 85
Total	1,966 87	29 67	967 63	2,964 17
British Columbia—Colombie-Britannique—				
Abbotsford	1,837 96	554 38	241 47	2,633 81
Cranbrook	290 51	71 00	189 40	550 91
Fernie	29 30	.....	8 00	37 30
Grand Forks	77 00	60 00	72 30	209 30
Nanaimo	174 25	.....	33 75	208 00
Nelson	.....	2 04	10 00	12 04
New Westminster	1,511 19	529 94	288 30	2,329 43
Prince Rupert	558 80	400 00	1 40	960 20
Revelstoke	348 75	.....	40 75	389 50
Rossland	100 00	164 56	30 00	294 56
Vancouver	2,728 02	1,715 26	160 09	4,603 37
Victoria	86 25	.....	567 01	653 26
Total	7,742 03	3,497 18	1,642 47	12,881 68
Yukon—				
Dawson	300 00	.....	.....	300 00
Department of Customs and Excise—Ministère des Douanes et de l'Accise—				
Preventive Series	223,398 34	43,159 03	*68,609 57	335,166 94
Special Branch	2,447 47	121 89	78 57	2,647 93
Seizures Generally	3,952 00	.....	87,380 21	91,332 21
Total	229,797 81	43,280 92	156,068 35	429,147 08

RECAPITULATION BY PROVINCES—RÉCAPITULATION PAR PROVINCES

Nova Scotia	3,565 65	4,041 36	2,526 19	10,133 20
Prince Edward Island	644 58	.....	261 55	906 13
New Brunswick	5,366 04	2,464 37	1,568 68	9,399 09
Quebec	50,201 29	12,890 75	12,531 72	75,623 76
Ontario	44,845 34	10,852 65	6,646 53	62,344 52
Manitoba	12,473 34	960 20	4,593 94	18,027 48
Saskatchewan	7,328 13	1,066 29	1,819 88	10,214 30
Alberta	1,966 87	29 67	967 63	2,964 17
British Columbia	7,742 03	3,497 18	1,642 47	12,881 68
Yukon Territory	300 00	.....	.....	300 00
Department of Customs and Excise	229,797 81	43,280 92	156,068 35	429,147 08
Total.....(Page D—9)	364,231 08	79,083 39	188,626 94	631,941 41

*Of this amount $94.37 is to be refunded in 1925-26.

DETAILS OF REVENUE—*Con.*—DÉTAIL DES REVENUS—*Suite*

SPECIAL REFUNDS OF DUTY AND SALES TAX
REMBOURSEMENTS PARTICULIERS DE DROITS DE DOUANE ET DE TAXES DE VENTES

Payments, authorized by Orders in Council, of Sales Tax paid upon agricultural implements and wagons, on hand or in process of manufacture, in the possession of the manufacture and unsold, on April 10, 1924, and on materials on hand on that date, to be used in the manufacture of such goods (Tariff items 445, 446, 446b, 447b, 448 and 591).		
Adams Wagon Co., Brantford, $6,546.91; Bain Wagon Co., Woodstock, $13,041.53; Canadian Farm Implement Co., Medicine Hat, $653.96; Cockshutt Plow Co., Brantford, $57,811.61; Frost & Wood Co., Smith's Falls, $3,513.43; Goodison Thresher Co., Sarnia, $4,020.67; International Harvester Co., Hamilton, $234.656.50; Massey-Harris Co., Toronto, $193.947.99; Perfect Spray and Duster Co., Lunenburg, $20.20; Sawyer-Massey Co., Hamilton, $7,665.35; Verity Plow Co., Brantford, $14,850.88; Waterloo Manufacturing Co., $5,795.70; G. White & Sons, London, $3,077.56	544,602	29
Other payments made by Receiver-General's cheques amounting to $25,000 or over.		
American Can Co., Hamilton, Ont.	32,013	87
Anglo-Canadian Leather Co., Montreal, Que.	27,494	55
Beardmore & Co., Toronto, Ont.	55,878	49
Canada Malting Co., Ltd., Montreal, Que.	40,435	86
St. Lawrence Sugar Refineries, Ltd., Montreal, Que.	28,746	03
Total	$ 729,171	09

DETAILS OF CUSTOMS AND EXCISE DRAWBACKS
DÉTAILS DES DRAWBACKS DE DOUANE ET D'ACCISE

Acadia Sugar Refineries Ltd., Halifax	210,035	58
Algoma Steel Corp., Ltd., Sault Ste. Marie	170,510	34
Allen Bros. Co., Ltd., Toronto	12,398	45
American Cyanamid Co., Ltd., Niagara Falls	66,484	10
Atlantic Sugar Refineries Ltd., St. John	1,039,194	97
Bathurst Co., Ltd	22,455	84
Beardmore & Co., Toronto	12,260	21
Beaver Wood & Fibre Co., Ltd., Thorold, Ont	23,577	92
Belting, Corticelli Co., Montreal	17,350	69
Benson-Hedges (Canada) Ltd., Montreal	10,948	72
Bertram, John & Sons Co., Ltd., Dundas, Ont	10,089	21
Borden Co., Ltd., Montreal	97,937	25
Brompton Pulp & Paper Co., Ltd., East Angus, Que	75,541	88
Burroughs Machines Ltd., Windsor, Ont	35,897	11
Campbell's Flour Mills Co., Ltd., Toronto	20,856	73
Canada Cement Co., Ltd., Montreal	11,921	36
Canada Malting Co., Ltd., Montreal	81,331	30
Canadian Allis-Chalmers Ltd., Toronto	17,951	42
Canadian Bridge Co., Ltd., Walkerville	50.229	44
Canadian Car & Foundry Co., Ltd., Montreal	11,181	32
Canadian Carbonate Co., Ltd., Vancouver	11,995	85
Canadian Consolidated Rubber Co., Ltd., Montreal	55,624	90
Canadian Electric Products Co., Ltd., Shawinigan Falls	18,248	11
Canadian Fabrikoid Ltd., Toronto	35,429	66
Canadian Fishing Co., Ltd., Vancouver	19,112	66
Canadian General Electric Co., Ltd., Toronto	12,969	16
Canadian Gossard, H. W. Co., Ltd., Toronto	36,106	27
Canadian Kodak Co., Ltd., Toronto	182,102	12
Canadian Packing Co., Ltd., Toronto	50,681	61
Canadian Postum Cereals Co., Ltd., Windsor, Ont	38,651	91
Canadian U.S. Knitting Co., Ltd., St. Hyacinthe	16,544	55
Carnation Milk Products Co., Ltd., Aylmer, Ont	31,351	06
Chipman-Holton Knitting Co., Ltd., Hamilton	26,730	11

DETAILS OF CUSTOMS AND EXCISE DRAWBACKS—Continued
DÉTAILS DES DRAWBACKS DE DOUANE ET D'ACCISE—Suite

Circle Bar Knitting Co., Ltd., Kincardine	17,139 35
Clarke, A. R. & Co., Ltd., Toronto	12,312 71
Cockshutt Plow Co., Ltd., Brantford	12,106 59
Consolidated Distilleries, Ltd., Corbyville, Ont	15,451 91
Copeland Flour Mills Ltd., Midland	10,052 39
Davies (Wm.) Co., Ltd., Montreal	278,423 22
De Laval Co., Ltd., Peterborough	15,831 10
Dodge Bros. Motor Co., Ltd., Walkerville	74,033 85
Dominion Canners Ltd., Hamilton	33,813 57
Dominion Flour Mills, Ltd., Montreal	34,620 75
Dominion Forge & Stamping Co., Ltd., Walkerville	35,050 24
Dominion Oilcloth & Linoleum Co., Ltd., Montreal	24,017 68
Douglas Packing Co., Ltd., Cobourg	24,106 54
Dowsley Spring & Axle Co., Ltd., Chatham, Ont	39,562 84
Drewrys Ltd., Winnipeg	11,334 75
Dunlop Tire & Rubber Goods Co., Ltd., Toronto	34,900 90
Eagle Knitting Co., Ltd., Hamilton	18,661 72
Eaton Knitting Co., Hamilton	12,917 10
Eaton (T.) Co., Ltd., Toronto	10,162 44
Electric Metallurgical Co. of Canada, Ltd., Welland	10,379 58
Estabrooks (T.H.) Co., Ltd., St. John	21,946 63
Firestone Tire & Rubber Co., of Canada, Ltd., Hamilton	32,157 15
Fisher Body Co., of Canada, Ltd., Walkerville	19,273 85
Ford Motor Co. of Canada Ltd., Ford, Ont	815,311 75
Fort Frances Pulp & Paper Co., Ltd	160,021 63
Frontenac Breweries Ltd., Montreal	21,947 97
Frost Steel & Wire Co., Ltd., Hamilton	17,718 23
Gananoque Spring & Axle Co., Ltd	35,243 90
General Motors of Canada Ltd., Oshawa	2,165,107 21
Gillette Safety Razor Co., of Canada, Ltd., Montreal	83,295 31
Goldie, James C., Ltd., Toronto	21,664 23
Goodyear Tire & Rubber Co., Ltd., Toronto	104,372 43
Gosse-Millerd Packing Co., Ltd., Vancouver	14,646 22
Gunns Ltd., Toronto	64,137 82
Harris Abattoir Co., Ltd, Toronto	115,733 68
Hayes Wheel Co., of Canada, Chatham, Ont	97,953 23
Heinz (H. J.) Co., Leamington	86,971 00
H. O. Cereal Co., of Canada Ltd., Ayr, Ont	26,765 26
Holeproof Hosiery Co., of Canada, Ltd., London	11,544 71
Hoover, Co., Ltd., Hamilton	53,186 23
Houlding & Coleman, Ltd., Toronto	13,766 45
Hunt Bros., Ltd., Toronto	10,143 08
Imperial Oil Co., Ltd., Halifax	32,928 93
Imperial Tobacco Co., of Canada Ltd., Montreal	118,062 72
International Harvester Co., of Canada Ltd., Hamilton	24,015 63
Keewatin Lumber Co., Ltd., Kenora	86,056 84
Laing Produce & Storage Co., Ltd., Brockville	118,653 90
Lake of the Woods Milling Co., Ltd., Winnipeg	60,973 85
Landau & Cormack Ltd., Montreal	10,881 60
Lang Tanning Co., Ltd., Kitchener	18,098 87
Macdonald (W.C.) Regd., Inc., Montreal	11,752 73
Maple Leaf Milling Co., Ltd., Port Colborne	173,585 90
Massey-Harris Co., Ltd., Brantford	157,114 13
Maxwell-Chalmers Motor Co. of Canada, Ltd., Windsor, Ont	54,661 06
Maxwell-Chrysler Motor Co. of Canada, Ltd., Windsor, Ont	37,886 21
McLaughlin (J.J.), Ltd., Toronto	18,948 49
Mercury Mills Ltd., Hamilton	31,834 87
Monarch Knitting, Dunnville, Ont	14,001 77
Nestles Food Co., of Canada Ltd., Chesterville	76,187 95
North Star Explosives Co., Ltd., Prescott	10,518 90

DETAILS OF REVENUE–*Con.*—DÉTAIL DES REVENUS–*Suite*

DETAILS OF CUSTOMS AND EXCISE DRAWBACKS—Concluded

DÉTAILS DES DRAWBACKS DE DOUANE ET D'ACCISE—Fin

Northern Aluminum Co., Ltd., Shawinigan Falls	15,150 11
Northern B.C. Fisheries Ltd., Vancouver	11,273 23
Northern Electric Co., Ltd., Montreal	73,574 66
Ogilvie Flour Mills Co., Ltd., Montreal	115,517 87
Ontario Silknit Ltd., Toronto	49,294 54
Pacific Mills Ltd., Ocean Falls, B.C.	18,049 18
Page-Hersey Tubes, Ltd., Toronto	55,838 46
Palmolive Co. of Canada Ltd., Toronto	22,512 28
Partridge (F. E.) Rubber Co., Ltd., Guelph	12,747 25
Quaker Oats Co., Ltd., Peterborough	260,458 07
Regent Knitting Mills Ltd., Montreal	19,626 08
Richardson, James & Son, Ltd., Montreal	11,033 20
Riordon Co., Ltd., Montreal	37,937 97
Robin Hood Mills, Moosejaw	75,146 70
St. Lawrence Flour Mills Co., Ltd., Montreal	16,305 59
St. Lawrence Paper Co., Ltd., Three Rivers, Que.	20,574 79
St. Lawrence Sugar Refineries Ltd., Montreal	14,469 17
St. Lawrence Paper Co., Ltd., Three Rivers, Que.	23,410 25
Salada Tea Co. of Canada Ltd., Montreal	25,941 18
Sangamo Electric Co., of Canada Ltd., Toronto	20,863 61
Singer Mfg. Co., Ltd., St. Johns, Que.	119,021 94
Spanish River Pulp & Paper Co., Ltd., Sault Ste. Marie	12,196 77
Standard Chemical Co., Ltd., Montreal	21,255 69
Steel Co., of Canada, Hamilton	138,164 40
Studebaker Corp., of Canada Ltd., Walkerville	280,690 86
Swift Canadian Co., Ltd., Toronto	21,630 27
Teasdall Hosiery Mills Ltd., London	14,606 80
Toronto Plate Glass Importing Co., Ltd.	44,105 33
Vancouver Breweries Ltd.	13,154 39
Verity Plow Co., Ltd., Brantford	11,513 01
Walker, Hiram & Sons Ltd., Walkerville	90,917 79
Welland Vale Mfg. Co., Ltd., St. Catharines	16,329 12
Western Canada Flour Mills Ltd., Toronto	84,794 14
Whalen Pulp & Paper Mills Ltd., Vancouver	16,932 15
Willys-Overland, Ltd., West Toronto	561,144 51
Wilson, Lytle, Badgerow Co., Ltd., Toronto	13,787 46
Zimmerman Reliance Ltd., Hamilton	14,799 37
Spirits used for medical and scientific purposes	132,228 20
Various payments under $10,000	1,450,084 82
Total (Page D—21)	$12,264,734 57

Divided as follows—

Customs drawbacks	10,610,742 77
Excise drawbacks	1,653,991 80
	$12,264,734 57

CUSTOMS AND EXCISE—DOUANES ET ACCISE

DISTRIBUTION OF SEIZURES—DISTRIBUTION DES SAISIES

Port—Port d'entrée	To Seizing Officers — Aux officiers qui opèrent la saisie	For Informers — Pour les dénonciateurs	Collectors' Commission — Commission des percepteurs	Total
Nova Scotia—Nouvelle-Ecosse—				
Antigonish	$ 77 00	$ 100 00	.....	$ 177 00
Canso	207 50	187 50	$ 7 93	402 93
Halifax	447 00	400 00	.....	847 00
Kentville	219 88	158 32	.....	378 20
Liverpool	93 47	43 48	1 25	138 20
New Glasgow	300 00	275 00	.....	575 00
North Sydney	63 32	.....	.....	63 32
Parrsboro'	80 00	12 50	.....	92 50
Port Hood	.....	75 00	.....	75 00
Sydney	10 00	100 00	.....	110 00
Weymouth	50 00	50 00	.....	100 00
Yarmouth	237 75	368 75	.....	606 50
Total	1,785 92	1,770 55	9 18	3,565 65
Prince Edward Island—Ile du Prince-Edouard—				
Charlottetown	100 03	150 05	.....	250 08
Summerside	244 50	150 00	.....	394 50
Total	344 53	300 05	.....	644 58
New Brunswick—Nouveau-Brunswick—				
Chatham	50 00	.....	.....	50 00
Fredericton	10 00	10 00	.....	20 00
McAdam Jct	95 71	12 50	.....	108 21
Moncton	15 30	250 00	.....	265 30
St. Andrews	125 00	.....	5 00	130 00
St. John	1,204 20	1,864 41	.....	3,068 61
St. Stephen	476 12	223 91	.....	700 03
Woodstock	414 50	539 15	70 24	1,023 89
Total	2,390 83	2,899 97	75 24	5,366 04
Quebec—Québec—				
Abercorn	1,924 49	2,028 15	370 95	4,323 59
Athelstan	2,452 98	2,522 25	49 59	5,024 82
Beebe Jct	905 57	785 79	.....	1,691 36
Granby	125 25	.....	25 05	150 30
Highwater	426 30	426 30	76 71	929 31
Hull	80 00	.....	.....	80 00
Mansonville	87 50	87 50	.....	175 00
Montreal	12,309 07	9,261 54	.....	21,570 61
Quebec	152 90	121 21	.....	274 11
St. Johns	3,489 12	3,534 90	.....	7,024 02
Shawinigan Falls	294 70	62 50	.....	357 20
Sherbrooke	667 50	1,347 15	.....	2,014 65
Sorel	64 70	.....	.....	64 70
Valleyfield	3,213 76	3,307 86	.....	6,521 62
Total	26,193 84	23,485 15	522 30	50,201 29
Ontario—				
Amherstburg	50 00	50 00	.....	100 00
Brantford	1,200 15	674 73	.....	1,874 88
Bridgeburg	1,863 40	1,481 91	.....	3,345 31
Brockville	147 50	147 50	.....	295 00
Chatham	1,855 50	1,553 75	.....	3,409 25
Cobourg	160 75	225 00	.....	385 75
Collingwood	356 00	125 00	.....	481 00
Cornwall	426 00	470 00	.....	896 00
Fort Frances	497 76	280 92	.....	778 68
Fort William	.....	75 00	.....	75 00
Galt	1 75	.....	.....	1 75
Gananoque	30 02	30 01	.....	60 03

DETAILS OF REVENUE–*Con.*—DÉTAIL DES REVENUS–*Suite*

DISTRIBUTION OF SEIZURES–Con.—DISTRIBUTION DES SAISIES–Suite

Port—Port d'entrée	To Seizing Officers — Aux officiers qui opèrent la saisie	For Informers — Pour les dénonciateurs	Collectors' Commission — Commission des percepteurs	Total
Ontario—				
Goderich	$ 688 74	$ 496 12	.....	$ 1,184 86
Guelph	.....	75 00	.....	75 00
Hamilton	467 27	699 25	.....	1,166 52
Ingersoll	.....	50 00	.....	50 00
Kenora	127 90	100 00	.....	227 90
Kingston	245 15	390 16	.....	635 31
Kitchener	803 70	783 00	.....	1,586 70
Lindsay	240 00	525 00	.....	765 00
London	1,079 62	1,056 63	.....	2,136 25
Midland	515 00	637 50	.....	1,152 50
Morrisburg	36 08	36 09	.....	72 17
Niagara Falls	500 54	210 77	.....	711 31
North Bay	.....	25 00	.....	25 00
Orillia	.....	554 97	.....	554 97
Oshawa	200 00	.....	.....	200 00
Ottawa	40 00	100 00	.....	140 00
Owen Sound	278 25	350 00	.....	628 25
Peterboro'	282 25	410 00	.....	692 25
Port Arthur	225 00	800 00	.....	1,025 00
Port Hope	.....	100 00	.....	100 00
Port McNicoll	225 50	225 00	.....	450 50
St. Catharines	50 00	125 00	.....	175 00
St. Thomas	400 00	637 00	.....	1,037 00
Sarnia	815 94	593 21	.....	1,409 15
Sault Ste. Marie	1,490 35	1,188 80	.....	2,679 15
Stratford	330 62	105 63	.....	436 25
Tillsonburg	78 87	92 88	.....	171 75
Toronto	3,566 56	4,083 04	.....	7,649 60
Wallaceburg	154 56	150 00	.....	304 56
Welland	1,119 77	263 78	.....	1,383 55
Whitby	150 00	250 00	.....	400 00
Windsor	2,065 08	1,752 11	.....	3,817 19
Woodstock	.....	100 00	.....	100 00
Total	22,765 58	22,079 76	.....	44,845 34
Manitoba—				
Brandon	1,231 51	1,209 15	.....	2,440 66
Emerson	738 77	624 10	$ 1 72	1,364 59
Gretna	41 01	20 83	3 78	65 62
Portage la Prairie	849 00	1,155 90	.....	2,004 90
Winnipeg	3,731 40	2,866 17	.....	6,597 57
Total	6,591 69	5,876 15	5 50	12,473 34
Saskatchewan—				
Moose Jaw	1,639 94	892 24	.....	2,532 18
North Portal	1,435 00	1,453 12	.....	2,888 12
Prince Albert	.....	825 00	.....	825 00
Regina	280 24	606 84	.....	887 08
Saskatoon	195 75	.....	.....	195 75
Total	3,550 93	3,777 20	.....	7,328 13
Alberta—				
Calgary	424 85	286 62	.....	711 47
Edmonton	598 54	81 75	.....	680 29
Lethbridge	105 22	115 22	.....	220 44
Medicine Hat	282 83	71 84	.....	354 67
Total	1,411 44	555 43	.....	1,966 87

CUSTOMS AND EXCISE—DOUANES ET ACCISE

DISTRIBUTION OF SEIZURES-Conc.—DISTRIBUTION DES SAISIES-Fin

Port—Port d'entrée	To Seizing Officers — Aux officiers qui opèrent la saisie	For Informers — Pour les dénonciateurs	Collectors' Commission — Commission des percepteurs	Total
British Columbia—Colombie-Britannique—				
Abbotsford	$ 977 69	$ 709 12	$ 151 15	$ 1,837 96
Cranbrook	174 32	99 95	16 24	290 51
Fernie	28 05	.....	1 25	29 30
Grand Forks	35 00	35 00	7 00	77 00
Nanaimo	.....	174 25	.....	174 25
New Westminster	1,104 02	407 17	.....	1,511 19
Prince Rupert	383 80	175 00	.....	558 80
Revelstoke	147 50	201 25	.....	348 75
Rossland	.....	100 00	.....	100 00
Vancouver	1,853 01	875 01	.....	2,728 02
Victoria	52 50	33 75	.....	86 25
Total	4,755 89	2,810 50	175 64	7,742 03
Yukon—				
Dawson	.....	*300 00	.....	300 00
Department of Customs and Excise—Ministère des Douanes et de l'Accise—				
Preventive Series	†117,752 02	‡ 105,646 32	.....	223,398 34
Special Branch	355 51	2,091 96	.....	2,447 47
Seizures generally	.....	3,952 00	.....	3,952 00
Total	118,107 53	111,690 28	.....	229,797 81
SUMMARY OF PROVINCES-RÉCAPITULATION PAR PROVINCES				
Nova Scotia	1,785 92	1,770 55	9 18	3,565 65
Prince Edward Island	344 53	300 05	.....	644 58
New Brunswick	2,390 83	2,899 97	75 24	5,366 04
Quebec	26,193 84	23,485 15	522 30	50,201 29
Ontario	22,765 58	22,079 76	.....	44,845 34
Manitoba	6,591 69	5,876 15	5 50	12,473 34
Saskatchewan	3,550 93	3,777 20	.....	7,328 13
Alberta	1,411 44	555 43	.....	1,966 87
British Columbia	4,755 89	2,810 50	175 64	7,742 03
Yukon Territory	.....	300 00	.....	300 00
Department of Customs and Excise	118,107 53	111,690 28	.....	229,797 81
Total, Distribution of Series (Page D—24)	187,898 18	175,545 04	787 86	364,231 08

*Of this amount $150 is to be refunded in 1925-26.
†Of this amount $101.79 is to be refunded in 1925-26.
‡Of this amount $359.32 is to be refunded in 1925-26.

DETAILS OF COSTS OF SEIZURES—DÉTAIL DES FRAIS DE SAISIES

Nova Scotia—Nouvelle-Ecosse ($2,526.19)

Amherst, travel, J. W. Clark	10 00
Antigonish, legal expenses	15 00
Arichat, Royal Canadian Mounted Police, expenses	37 90
Barrington Passage, travel, W. J. McMahon	2 50
Bridgewater, legal expenses	15 00
Canso: legal expenses, $133; garage hire, $264.67; sundry, $49.60	447 27
Halifax: travel, E. E. Nash, $26.20; hauling, $51.50; sundry, $8.85	86 55
Kentville: legal expenses, $20; storage, $44.75; sundry, $8.80	73 55
Liverpool: legal expenses, $40; sundry, $22.45	62 45
Lunenburg: court costs, $26.30; legal expenses, $81.60	107 90
Middleton: travel, H. S. Downie, $32; constable's fees and expenses, $56.75; legal expenses, $57.05; sundry, $2.25	148 05
New Glasgow: travel, R. F. Coffin, $38.20; seized launch expenses: watchmen's services, $150, sundry, $20; legal expenses, $223.90; constable's fees, $36.75; sundry, $26.86	495 71
North Sydney, cartage and storage	40 45
Port Hawkesbury: legal expenses, $54.20; storage, $37.50	91 70
Port Hood, sundry items	18 50
Sydney, storage	137 50
Yarmouth: travel, S. Harding, $26.70; court costs, $25.50; legal expenses, $674.86 (of this amount $75 was deposited to Casual Revenue, see A. G's. Report, 1923-24, page D-127); sundry, $9.10	736 16

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

DETAILS OF COSTS OF SEIZURES—Continued—DÉTAIL DES FRAIS DE SAISIES—Suite

Prince Edward Island—Ile du Prince-Edouard ($261.55)

Charlottetown: travel, F. L. Coyle, $24.55, L. W. Goodwin, $24; court costs, $50.10; legal expenses, $129.35; sundry, $28.40	256 40
Summerside, sundry items	5 15

New Brunswick—Nouveau-Brunswick ($1,568.68)

Bathurst: travel, J. G. White, $72; legal expenses, $45; storage, $57; sundry, $51.95	225 95
Chatham, drawing affidavit of witness	5 00
McAdam Jct., sundry items	15 50
Moncton: legal expenses, $22; storage, $74 (to be refunded in 1925-26)	96 00
Newcastle, storage	40 00
St. John: advertising, $78.72; storage, $287.78; wharfage, $83.75; sundry, $17.85	468 10
Woodstock: travel, W. P. Dawes, $31.92, G. M. Leslie, $25.50, T. Paillard, $51, J. G. Sirois, $83.40; cartage, $39.50; freight, $113.71; legal expenses, $112.70; storage, $144.10; sundry, $116.30	718 13

Quebec—Québec ($12,531.72)

Abercorn: travel, W. E. Dow, $99.45, F. F. Fyles, $167.75; advertising, $40.45; assistance, $30; automobile expenses, $70.26; storage, $257.25; sundry, $12.71	677 87
Athelstan: travel, C. M. Oney, $36.60, W. A. Orr, $30; advertising, $30.90; automobile expenses, $62.54; court costs, $25.10; labour, $32; legal expenses, $43; storage, $1,332.83; sundry, $52.85	1,645 82
Beebe Jct.: travel, J. C. Belisle, $30; sundry, $41	71 00
Highwater: travel, H. M. Clark, $31.05; advertising, $54.50; storage, $335.85; sundry, $18.30	439 70
Lake Megantic, dismantling side car from motorcycle	2 25
Mansonville: storage, $130; sundry, $20.10	150 10
Montreal: travel, J. E. Bisaillon, $28; auctioneer's fee, $47.50; automobile expenses, $163.58; cartage, $47.50; legal expenses, $840.22; storage, $894.85; sundry, $43.20	2,064 85
Paspébiac, travel, E. W. LeGallais	4 50
Quebec: travel, J. B. E. Poirier, $29.20, M. A. Sawyer, $85.30; cartage and express, $81.98; legal expenses, $43; watchmen's services, $196.50; sundry, $98.35	534 33
Rimouski, sundry items	31 30
St. Armand, storage	21 00
St. Johns: travel, E. D. Racicot, $59.35; automobile expenses, $137.26; storage, $578.50; sundry, $130.05	905 16
Shawinigan Falls: constable's expenses, $89.90; legal expenses, $212.95; sundry, $5.	307 85
Sherbrooke: travel, J. C. Belisle, $135.80, D. J. Kearney, $116.80; automobile expenses, $102; constable's fees, $35.70; legal expenses, $117.65; storage, $526; sundry, $61.20	1,095 15
Sutton: travel, W. E. Dow, $41.30; sundry, $7.80	49 10
Three Rivers, sundry items	12 30
Valleyfield: travel, R. Miron, $116.15; auctioneers' fees, $887; automobile expenses, $186.60; storage, $3,437.40; sundry, $18.25; total, $4,645.40, less $125.96 being refunds of sundry payments made in 1923-24	4,519 44

Ontario ($6,646.53)

Amherstburg, travel, C. H. Read	6 00
Brantford: legal expenses, $92.80; sundry, $26.60	119 40
Bridgeburg: expenses in connection with boat *Stumble Inn*, coal, $35, watchmen's services, $600, wharfage, $83.05, sundry, $5; R.C.M.P. expenses, $200.90; storage, $78.50	1,002 45
Brockville, legal expenses	42 50
Chatham: labour, $81; legal expenses, $40; watchmen's services, $51.90; sundry, $43.88	216 78
Cobourg: legal expenses, $113; sundry, $21.50	134 50

DETAILS OF COSTS OF SEIZURES—Continued—DÉTAIL DES FRAIS DE SAISIES—Suite

Ontario—Conc.

Cornwall, R.C.M.P. expenses	34 80
Fort Frances: travel, C. A. Gorham, $17; launch hire, $45; storage, $52.50	114 50
Fort William: constable's services, $41.50; legal expenses, $50; sundry, $37.56	129 06
Goderich: travel, A. Porter, $134.70; court costs, $151.21; legal expenses, $202.12; sundry, $23	511 03
Guelph, sundry items	64 95
Hamilton: storage, $88; sundry, $7	95 00
Kenora: legal expenses, $115.65; sundry, $31.95	147 60
Kingston: legal expenses, $20; sundry, $36.72	56 72
Kitchener: travel, L. Feik, $96; storage, $48; sundry, $85.60	229 60
Lindsay: legal expenses, $102.50; sundry, $1.30	103 80
London: travel, C. E. Webbe, $48; legal expenses, $253; sundry, $12.30	313 30
Midland: constable's services, $31.32; court costs, $39.63; sundry, $48.90	119 85
Morrisburg, sundry items	14 00
Niagara Falls, sundry items	5 50
Orillia: legal expenses, $40; postage, 30c	40 30
Ottawa, sundry items	27 00
Owen Sound: travel, W. N. Chisholm, $59.05; legal expenses, $89,17; sundry, $32.60	180 82
Peterboro': travel, W. H. Buller, $65.50; legal expenses, $174.50	240 00
Port Arthur, sundry items	28 40
Port Hope: legal expenses, $75; sundry, $35.45	110 45
Port McNicoll, sundry items	37 05
Prescott, legal expenses	25 70
St. Catharines, constable's services	4 42
St. Thomas: storage, $424; sundry, $31.30	455 30
Sarnia: legal expenses, $252.05; sundry, $16.20	268 25
Sault Ste. Marie: legal expenses, $35; sundry, $21.20	56 20
Stratford: legal expenses, $47; sundry, $24.90	71 90
Tillsonburg, analyst's fee	2 00
Toronto: travel, W. A. Jacques, $32.83; advertising, $124.80; automobile expenses, $43.25; cartage, $50.00; legal expenses, $734.97; storage, $272; sundry, $36.70	1,295 15
Trenton, travel, B. C. Armstrong	3 00
Wallaceburg, R.C.M.P. expenses	1 25
Welland: legal expenses, $35; sundry, $25.50	60 50
Whitby, legal expenses	20 00
Windsor: legal expenses, $165; storage, $58; sundry, $4.50	227 50
Woodstock, legal expenses	30 00

Manitoba ($4,593.94)

Brandon: travel, C. H. Kelly, $226.45, B. Sproston, $70.85; advertising, $26.40; automobile expenses, $112.60; care of horse, $44; legal expenses, $272.40; R.C.M.P. expenses, $398.96; storage, $341.50; sundry, $104.33	1,597 49
Emerson: legal expenses, $41; sundry, $58.71	99 71
Gretna, sundry items	18 25
Portage la Prairie: travel, E. C. Herrick, $138.10, C. S. Krempeaux, $133.03; analyst's fees, $25; constable's services, $118.25; court costs, $47.60; legal expenses, $729.65; R.C.M.P. expenses, $109.77; witness fees, $78.65; sundry, $45.50	1,425 55
Winnipeg: travel, T. W. Hammond, $334.75; advertising, $49.60; constable's services, $39.90; court costs, $25; legal expenses, $638.28; R.C.M.P. expenses, $87.56; storage, $150.20; sundry, $127.65	1,452 94

Saskatchewan ($1,819.88)

Moose Jaw: travel, J. Banks, $26, F. J. Braund, $77.60, H. L. Cairns, $207.15, J. McAllister, $57.20; E. J. Peachy, $48; legal expenses, $400.40; R.C.M.P. expenses, $143.97; sundry, $40.16	1,000 48
North Portal: travel, M. J. Roche, $54.98; legal expenses, $63.55; R.C.M.P. expenses, $79.49; storage, $41.75; sundry, $57.10; total, $296.87, less $14.70 charged in error to Preventive Series	282 17

DETAILS OF REVENUE—*Con.*—DÉTAIL DES REVENUS—*Suite*

DETAILS OF COSTS OF SEIZURES—Continued—DÉTAIL DES FRAIS DE SAISIES—Suite

Saskatchewan—Conc.

Prince Albert, sundry items	39 83
Regina: advertising, $29; legal expenses, $294.57; R.C.M.P. expenses, $29.65; storage, $107.40; sundry, $36.78	497 40

Alberta ($967.63)

Calgary: storage, $60; sundry, $17.95	77 95
Edmonton: travel, T. C. Rubbra, $56.70; automobile expenses, $96.45; legal expenses, $65.50; storage, $127; advertising, $6	351 65
Lethbridge: travel, H. L. J. Watchorn, $26.10; storage, $301; sundry, $80.75	407 85
Medicine Hat: travel, A. Kerkham, $71; storage, $31; sundry, $28.18	130 18

British Columbia—Colombie-Britannique ($1,642.47)

Abbotsford: advertising, $29.92; storage, $167.50; sundry, $44.05	241 47
Cranbrook: travel, H. White, $26.40; storage, $137.50; sundry, $25.50	189 40
Fernie, sundry items	8 00
Grand Forks: storage, $60; sundry, $12.30	72 30
Nanaimo: escorting prisoner, $30; sundry, $3.75	33 75
Nelson, sundry items	10 00
New Westminster: travel, G. MacDonald, $33.25; storage, $216.50; sundry, $38.55	288 30
Prince Rupert, express	1 40
Revelstoke, sundry items	40 75
Rossland, legal expenses	30 00
Vancouver: legal expenses, $85.55; use of diving apparatus, $45; sundry, $29.54	160 09
Victoria: cartage, $31; dockage, $122.75; labour, $76.95; telephones and radio messages, $29.48; storage, $272.48; sundry, $34.35	567 01

Preventive Series—Nomenclature de services préventifs ($68,609.57)

Legal services, $20,081.79; taxed costs, $1,248.92; court costs $2171.68; witness fees and expenses, $545.95	24,048 34
Travelling expenses: J. H. Anderson, Saskatoon, $699.95; T. E. Armstrong, North Bay, $124.68; J. E. Bisaillon, Montreal, $265.80; J. A. Cadotte, St. Hyacinthe, $193.11; H. J. Corballis, Moose Jaw, $563.98; J. M. Danis, Saskatoon, $906.25; W. P. Dawes, St. John, $650.80; H. Fidler, Edmonton, $549.48; E. Floody, Toronto, $296.07; F. R. Fraser, Sprague, Man., $286.14; L. H. Hall, Moose Jaw, $900.49; L. Hardy, Quebec, $296.27; T. J. Healy, Halifax, $167.60; W. C. Henly, Spry Bay, N.S., $113.95; D. J. Kearney, Montreal, $408.55; J. S. Kellert, Montreal, $146.95; J. W. Kennedy, Sydney, $361.19; C. Knowles, Winnipeg, $358.40; A. Laing, Montreal, $345.46; J. H. H. Langevin, Ottawa, $111.70; G. A. Loranger, Montreal, $274.15; C. H. Lynott, St. George, N.B., $116.53; J. A. Masson, Montreal, $1,077.87; G. F. J. McNamee, Montreal, $143.06; G. E. Norris, Victoria, $102.85; W. A. Paquette, Ottawa, $228.25; J. Rea, Edmonton, $272.70; G. P. Stewart, Chatham, N.B., $313.57; W. H. Stubbs, Winnipeg, $110.10; A. Young, North Sydney, $389.25; small payments to various salaried officers, $604.38	11,379 53
Expenses of other officers: Royal Canadian Mounted Police, $14,035.73; Alberta Provincial Police, $1,664.19; employees of Quebec Liquor Commission, $4,785.97; various unsalaried seizing officers, $2,123.52; constables with prisoners, $783.94; sheriffs, magistrates, etc., $529.83	23,923 18
Expenses in connection with seized vessels—	
Barge *St. George:* steel drums, 47, $705; tug hire, $176; unloading liquor, $132.26; cartage, $389.50; mileage, $50; sundry, $27.39	1,480 15
Barge *Tremblay:* watchman, $360; unloading liquor, $35; cartage, $79.15	474 15
Gas boat *M 718:* storage, $65; auctioneer's fees, $31.63; sundry, $22.40	119 03
Gas launch *Rambler:* labour and repairs, $29.70; sundry, $34.91	64 61
Schooner *Annie B.M.:* labour and repairs, $59; sundry, $70.08	129 08
Schooner *Veda McKeown:* labour, $29.97; dockage, $66; watchman, $45; petty expenses, $12.25; Gas boat *K 403*, storage, $65	218 22
Schooner *Adana C*, storage, $162.50; Schooner *Carrie O*, dockage, $325	487 50

DETAILS OF COSTS OF SEIZURES—Continued—DÉTAIL DES FRAIS DE SAISIES—Suite

Preventive Series—Conc.

Sloop *Sigdrifa:* labour, $29; sundry, $1.40	30	40
Steamer *Grace Low:* watchman,, $50; advertising, $5.60	55	60
Steamer *Herbert Green,* watchman, $71; Yacht Allan: watchman, $222; sundry, $10.78	303	78
Various small vessels: watchmen, $42; sundry, $44	86	00
Expenses in connection with seized cars: storage, $2,858.30; labour and repairs, $148.10; towing, $185.85; chauffeurs' services, $49.50; livery, $25; sundry, $22.55	3,289	30
Miscellaneous expenditure: advertising, $206.20; analysts' fees, $162; assistance, $47; cartage, $595.45; express and freight, $739.47; piloting *Sagamore,* $25; rent of warehouse, $150; storage, $341.47; watchmen, $35.50; stenographers' fees, $43.16; sundry labour, $121; sundry, $39.75	2,506	00
Amount charged in error to Preventive Series instead of to North Portal	14	70

Special Branch ($78.57)

Legal expenses, $20; travel, T. A. Harris, $5.07; storage, $44; sundry, $9.50	78	57

Seizures Generally—Saisies en général ($87,380.21)

Legal services	541	29
Travelling expenses: J. C. Barton, Vancouver, $294.10; O. Beaulieu, Rimouski, $936.25; J. J. Belanger, Beebe Jct., $241.15; J. E. Bisaillon, Montreal, $1,747.01, overpayment adjusted in 1925-26, $1; J. L. Brosseau, Rock Island, $194.94; H. Coffin, and crew, *Stumble Inn,* $819.88; R. F. Coffin and crew, *Grib,* $414.87; G .B. Fowler, Ottawa, $162.40; F. R. Fraser, Winnipeg, $258.38; L .H. Hall, Moose Jaw, $377.05; T. J. Healy, Halifax, $146.70; H. A. Hebert, Beebe Jct., $220.54; W. C. Henley, Spry Bay, $868.74; W. A. Jacques, Windsor, Ont., $561.21; J. E. Jamieson, Prescott, $425.80; D. J. Kearney, Montreal, $133.65; J. S. Kellert, Montreal, $155.59; J. A. Kennedy, Sydney, $623.60; C. Knowles, Winnipeg, $284.85; A. J. Lacasse, Beebe Jct., $149.20; A. Lacouvée, Gaspé, $530.61; A. Z. Lalonde, Montreal, $186.75; C. H. Lynott. St. George, $845.69; J. A. Masson, Montreal, $695.99; G. F. J. McNamee, Montreal, $343.96; A. C. Moore, Ottawa, $796.85; G. E. Norris, Victoria, $553.89; A. P. O'Neil, Glace Bay, $415.50; U. A. Paquette, Ottawa, $445.80; J. A. Prud'homme, Montreal, $120.11; F. P. Robinson, Fredericton, $853.55; G. P. Stewart, Chatham, N.B., $389.49; A. B. Trench, Bridgeburg, $126.70; G. Watt, Charlottetown, $109.10; W. F. Wilson, Ottawa, $510.99; A. Young, North Sydney, $999.52; small payments to salaried officers, $1,273.49; payments to unsalaried seizing officers, $567.75	18,782	65
Allowance for keep of horses: H. E. Beetlestone, Abbotsford, 12 m. at $20; E. T. Calvert, New Westminster, 11 m. at $15; S. Campbell, Abbotsford, 12 m. at $20; E. L. Cluff, Woodstock, N.B., 12 m. at $15; A. F. Eddy, Bridesville, 13 m. at $15; U. Hanson. Woodstock, N.B., $12.50; W. H. Lindsay, Richmond Road, $45.25; A. J. Smith, New Westminster, 11 m. at $15; T. H. Wetmore, McAdam Jct., 12 m. at $20; L. A. White, Woodstock, N.B., $50	1,532	75
Allowance for patrol duty: C. R. Day, East Poplar River, 12 m. at $15; W. H. Lindsay, Richmond Road, 208 trips at $1.50; R. C. Loose, Andover, 3 m. at $8.50, 9 at $15; H. U. McCrum, St. Johns, 6.63 m. at $20; J. E. Murchison, New Westminster, 11 m. at $15; M. R. Smith, Penticton, 11 m. at $18; A. Valade, Coaticook, 12 m. at $20; small payments, $297.20	1,703	20
Patrol Boat No. 1 ($4,461.65)—		
Wages: master, E. Miller. 8 m. at $125, 4 at $62.50; engineers, R. Cassey, $103.34, E. Clark $239.99, B. Doucett $3.34; crew, $691.66	2,288	33
Imperial Oil, Ltd.: gasoline, 2,251.5 gal., $685.42; sundry, $84.81	770	23
Sundry accounts: coal, $40.85; gasoline, $29.25; provisions, $799.27; repairs, $213.63; supplies. $153.95; uniform, $55; sundry, $111.14	1,403	09
Patrol Boat No. 2 ($7,730.09)—		
Wages: masters, J. N. MacKinnon, 2 m. at $62.50, M. Ryan, 8.16 m. at $125, 2.97 at $62.50; mate, S. Fiander, 8.23 m. at $75; engineer, J. Reid, 8.84 m. at $70; crew, $1,267.99	3,834	71

DETAILS OF REVENUE—*Conc.*—DÉTAIL DES REVENUS—*Fin*

DETAILS OF COSTS OF SEIZURES—Concluded—DÉTAIL DES FRAIS DE SAISIES—Fin

Seizures Generally—Conc.

Bill, Frank A. & Son, North Sydney, hardware and paint	518 62
Kelly, James, Ltd., North Sydney: dory and oars, $39.60; gasoline, 1,687 gal., $622.39; provisions, $839.56; rubber clothes, $94.50; supplies $335.39; wood, $5; overpayment deducted in July, 1925, $90.93	2,027 37
Sundry accounts: adjusting compass, $30; coal, $156.67; dockage, $75; gasoline, $324.90; painting and repairs, $335.92; provisions, $118.97; supplies, $168.66; uniform, $55; sundry, $84.27	1,349 39
Patrol Boat No. 3 ($7,742.72)—	
Wages. master, T. Scott, 7.22 m. at $125, 2.84 at $62.50; mate, J. Scott, 8.13 m. at $75; engineer, C. A. Ozon, 8.19 m. at $70; crew, $1,221.28..	3,485 15
Kelly, James, Ltd., North Sydney: coal and wood, $6.25; gasoline, 2,830 gal., $1,043.50; provisions, $1,073.68; rubber clothes, $78.75; supplies, $323.56	2,525 74
North Sydney Marine Railway Co.: coal, $12.60; bowsprit and caulking, $157.61; cleaning and painting, $45.35; crankshaft and repairs, $220.38; dockage, $75; foremast, $88.22	599 16
Sundry accounts: coal, $107.63; crankshaft, $175; damages due to collision, $61.50; hardware and paint, $427.66; repairs, $103; supplies, $70.74; uniform, $55; sundry, $132.14	1,132 67
Patrol Boat G ($3,039.41)—	
Wages: master, L. A. Kenney, 3.86 m. at $125, 1.67 at $62.50; engineer, E. Boudreau, 3.59 m. at $75; mate and cook, G. Doucette, 3.26 m. at $75	1,100 37
Sundry accounts: air tank, $30.75; bedding and towels, $56.30; binnacle, compass, buoy, oars, sails, etc., $135.35; furnishings, $67.61; gasoline, $109.94; hardware, $346.50; labour, $254.07; lifeboat, $35; painting and cleaning, $136.94; provisions, $174.42; repairs, $376.43; supplies, $67.53; use of ways, $45; sundry, $103.20	1,939 04
Patrol Boat *Bernice* ($1,745.73)—	
Wages: master, T. AuCoin, 3.43 m. at $125; engineer, A. McKinnon, 3.46 m., $257.50; crew, $377.67	1,064 34
AuCoin, Constant, Margaree Harbour, N.S.: hire of boat, $429.16; provisions, $193.03; sundry, $59.20	681 39
Patrol Boat *Cheticamp* ($2,171.75)—	
Wages: master, C. Roache, 3.43 m. at $125; engineer, F. Doucette, 3.46 m., $257.50; crew, $377.67	1,064 34
Cormier, F. S., Eastern Harbour, N.S.: provisions, $336.14; supplies, $75.18; sundry, $53.89	465 21
Fiset, C., Eastern Harbour, N.S.: hire of boat, $429.16; sundry, $62.35	491 51
Sundry accounts: labour, $64; supplies, $36.94; sundry, $49.75	150 69
Patrol Boat *Stella Maris* ($803.16)—	
North Sydney Marine Railway Co.: overhauling boat and engine, $500; installing reverse gears, $200; sundry, $53.70	753 70
Sundry accounts: dockage, $30; gasoline, $4.07; supplies, $15.39	49 46
Cruiser *Sagamore* ($37,085.02)—	
Wages: masters, A. Gagnon, 4.3 m. at $140; J. C. Peters, 7.7 m. at $140, arrears, $140; radio operators, W. E. Hagar. $530.01, I. P. Thurber $69.90	2,419 91
McAllister & Townsend, Sydney, services of cruiser *Sagamore*, 10.28 m. at $3.350	34,449 42
Sundry accounts: dockage, $15; 'phone calls and telegrams, $60.36; uniforms, $104.50; sundry, $35.83	215 69
Dominion Express Co., Vancouver	40 79
Total.....(Page D—24)	$188,626 94

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 13—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre—Hon. Jacques Bureau	$10,000 00	
Deputy Minister—Sous-ministre—R. R. Farrow	8,000 00	
Assistant Deputy Minister—Sous-ministre adjoint—G. W. Taylor	5,100 00	
Staff—Personnel		
Accountant's Branch—Division de la comptabilité—		
Allen, E. V., customs excise checking clerk	1,800 00	
Aust, G. E., stenographer book-keeper, 9 m. at $1,140, 3 m. at $1,200	1,155 00	$ 245 63
Baker, H. E., customs excise checking clerk, Apr. 1 to Sept. 5 at $1,800 (resigned)	775 00	17 21
Bales, W. D. P., senior account clerk	1,380 00	186 00
Boreham, A. E., senior clerk	1,500 00	
Bourgoing, H., senior file clerk	1,380 00	
Bowser, J. A., clerk book-keeper	1,600 00	54 00
Bradley, R., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Breton, J. C., departmental accountant, gr. 1	2,100 00	
Brooks, B. L., clerk book-keeper, 3 m. at $1,140, 9 m. at $1,200 (less $46 military pay)	1,139 00	272 25
Brown, A. W., principal account clerk	2,280 00	
Burns, C. H., senior audit clerk	1,680 00	50 00
Corbeil, J. A., clerk book-keeper	1,140 00	315 00
Dalton, E. C., principal account clerk	1,920 00	
Daws, E. M., principal clerk	1,920 00	
Doyle, T. V., customs excise checking clerk	1,800 00	
Dunsmore, T. E., senior clerk stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	186 00
Elford, R. A., clerk, 9 m. at $1,250, 3 m. at $1,300	1,262 50	205 50
Gelinas,T ., clerk stenographer	1,080 00	
Halliday, W. A., departmental accountant, gr. 3, 6 m. at $2,940, 6 m. at $3,000	2,970 00	
Holding, H. G., clerk stenographer	1,080 00	
Labelle, V., clerk book-keeper	1,320 00	186 00
Lemay, J. A., departmental accountant, gr. 5	4,020 00	
Lewis, H. B., senior clerk book-keeper	1,680 00	50 00
Livingstone, W. G., departmental accountant, gr. 3	2,700 00	
Macdougall, G., senior clerk book-keeper	1,620 00	54 00
Manners, W. J., messenger clerk, 6 m. to Mar. 31 at $600	300 00	157 50
Maynard, E. L., clerk stenographer, April 1 to Mar. 26 at $1,260	1,243 06	
McGill, J. J., departmental accountant, gr. 3	3,000 00	
Merkley, H. L., customs excise checking clerk	1,800 00	40 00
Mougo, J. D., principal clerk book-keeper	2,280 00	
O'Neill, J. C., clerk book-keeper, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Patten, C. B., chief clerk	3,240 00	
Peaker, J. M., head customs excise checking clerk	2,880 00	
Petrie, E., principal clerk book-keeper	2,280 00	
Rorke, H. V., departmental accountant, gr. 6	4,500 00	
Ross, J. A., departmental accountant, gr. 4	3,480 00	
Roy, E., senior clerk book-keeper	1,380 00	186 00
Roy, L. G., senior account clerk	2,800 00	
Shaw, R., departmental accountant, gr. 1, 3 m. at $1,740, 9 m. at $1,860	1,830 00	12 48
Smithers, H. L., departmental accountant, gr. 2, 3 m. at $2,100, 9 m. at $2,220	2,190 00	
Strutt, A. F., senior clerk book-keeper	1,440 00	174 00
Tardiff, A. T., messenger clerk, 3 m. at $780, senior messenger clerk, 9 m. at $960	915 00	315 00
Thomson, K., junior clerk stenographer, 3 m. at $660, 9 m. at $720 (less 2½ d.)	700 16	
Tremblay, J., senior clerk stenographer	1,440 00	
Tremblay, R., departmental accountant, gr. 1	1,860 00	
Trottier, F. X., senior clerk book-keeper, 6 m. at $1,680, 6 m. at $1,740	1,710 00	50 00
Ward, L. O., clerk book-keeper, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
Watchorn, H., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Wilson, J. G., clerk book-keeper, 9 m. at $1,200, 3 m. at $1,260	1,215 00	243 00

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 13—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Accountant's branch–*Conc.*—Division de la comptabilité–*fin*		
Wilson, M. E., customs excise checking clerk, 6 m. at $1,620, 6 m. at $1,680.	$ 1,650 00	$ 52 00
Wood, C. E., principal clerk	2,280 00	
Appraiser's Branch—Division des estimateurs—		
Anderson, E. M., clerk	1,260 00	198 00
Armstrong, W. D., customs reviewing appraiser	2,760 00	
Bennett, M. M., clerk	1,300 00	198 00
Benson, P. H. C., customs reviewing appraiser, 7 m. to Oct. 31 at $2,760 (retired)	1,610 00	
Berton, J. F., principal customs excise checking clerk	2,520 00	
Blake, F. H., principal clerk	2,280 00	
Callaghan, W. J., examiner of refund claims	1,920 00	
Carey, B. C., senior clerk	1,500 00	154 00
Chaput, L., examiner of refund claims	1,920 00	
Cliche, J. A., examiner of refund claims, 9 m. at $1,800, 3 m. at $1,920	1,830 00	29 97
Dery, J. E., examiner of refund claims	1,680 00	50 00
Fitzgerald, R. R., examiner of refund claims	1,920 00	
Gallop, R. H., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Jackson, L. F., customs reviewing appraiser	2,760 00	
McClelland, E. M., senior clerk stenographer, 3 m. at $1,320, 9 m. at $1,380.	1,365 00	186 00
Mullin, C. J., senior clerk	1,680 00	50 00
O'Connor, J. L., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Richard, J. B. E., file clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Ryder, W., examiner of refund claims	1,920 00	
Schofield, C., senior clerk	1,680 00	
Scott, W., clerk stenographer	1,200 00	
Teaffe, W. G., examiner of refund claims	1,920 00	
Tilcock, H. A., senior clerk stenographer, 6 m. at $1,560, 6 m. at $1,620	1,590 00	74 00
Urquhart, W. T., chief customs excise checking clerk	3,240 00	
Watson, J. A., Dominion customs appraiser	4,380 00	
Check Branch—Division des pointeurs—		
Addison, G., customs excise checking clerk	1,800 00	40 00
Bradley, F. M., senior customs excise checking clerk	2,160 00	
Burroughs, J. A., customs excise checking clerk	1,800 00	40 00
Davis, F. J., senior customs excise checking clerk	2,160 00	
Davis, J. A., customs excise checking clerk	1,800 00	40 00
Delahaye, A. T., customs excise checking clerk	1,800 00	
Devlin, N., customs excise checking clerk, 2 m. to May 31 at $1,800 (dec'd.)	300 00	6 66
Donaldson, G. H., senior customs excise checking clerk	2,160 00	
Dunlevie, S. A., principal customs excise checking clerk	2,400 00	
Dupuis, A. M., customs excise checking clerk	1,800 00	40 00
Errett, P. A., senior customs excise checking clerk	2,160 00	
Faulkner, T. S., customs excise checking clerk	1,800 00	
Farrell, R. J., senior customs excise checking clerk	2,160 00	
Fuller, W. A., senior customs excise checking clerk	2,160 00	
Ince, R., senior file clerk	1,680 00	50 00
Jones, G. G., senior customs excise checking clerk, 7 m. to Oct. 31 at $2,160 (retired)	1,260 00	
Macdonald, J. S., customs excise checking clerk	1,800 00	
MacNeil, W. J., senior customs excise checking clerk	2,160 00	
MacNeill, C. C., senior customs excise checking clerk	2,160 00	
McCaffrey, W. J., chief customs excise checking clerk	3,480 00	
McCallum, F., customs excise checking clerk	1,800 00	40 00
McEachern, G. B., senior customs excise checking clerk, 7 m. to Oct. 31 at $2,160 (retired)	1,260 00	
McLaren, A. G., customs excise checking clerk	1,800 00	40 00
McPherson, R. S., customs excise checking clerk	1,800 00	40 00
O'Connor, G., senior customs excise checking clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
Patterson, W., senior customs excise checking clerk	2,160 00	
Peters, D. L., customs excise checking clerk	1,800 00	40 00
Prentiss, G. H., senior customs excise checking clerk	2,160 00	
Radcliffe, J. H., junior file clerk	720 00	
Rheaume, M. H., customs excise checking clerk	1,800 00	40 00

Détails of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 13—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Check Branch–*Conc.*—Division des pointeurs–*Fin.*		
Russell, T., customs excise checking clerk	$ 1,440 00	
Smith, T., customs excise checking clerk	1,800 00	$ 40 00
Tobin, M., customs excise checking clerk	1,800 00	40 00
Waggoner, S. H., senior customs excise clerk	2,040 00	
Warren, L. D., senior customs excise checking clerk	2,160 00	
Walsh, W. J., customs excise checking clerk	1,800 00	40 00
Whillans, R. J., file clerk	1,200 00	258 00
Wood, H. L., customs excise checking clerk	1,800 00	40 00
Young, J. W., customs excise checking clerk	1,680 00	50 00
Excise Tax Branch—Division de la taxe d'accise—		
Beard, M. H., principal clerk, 3 m. at $2,160, 9 m. at $2,280	2,250 00	
Buckingham, C. O., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Cyr, J. B. H., packer and helper	1,020 00	315 00
Hobart, S. W., chief clerk	3,360 00	
Kenny, M., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Lyon, A. V., principal clerk, 6 m. at $2,160, 6 m. at $2,280	2,220 00	
McKell, M. E. E., clerk stenographer	1,300 00	
Michon, J. A., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Morphy, C. R., principal clerk, 12 m. at $1,920 (less 27 d.)	1,778 06	
Shore, E. M., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200 (less 5 d.)	1,138 87	
Veit, A. E., head clerk	2,760 00	
Miscellaneous—Divers—		
Armstrong, W., superintendent of methylation	2,800 00	
Babington, F. W., senior customs analyst, 7 m. to Oct. 31 at $3,300 (retired)	1,925 00	
Black, S. M., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200 (less 92½ d.)	868 42	
Blair, C. P., general executive assistant	4,800 00	
Bratton, E. M., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Buckley, M. M., clerk stenographer, 6 m. at $960, 6 m. at $1,020 (less 2 d.)	984 52	
Burt, F. M., sugar tester	1,600 00	
Callbeck, C. H., head clerk, 6 m. at $2,520, 6 m. at $2,640	2,580 00	
Chassé, N., departmental solicitor, 6 m. at $3,120, 6 m. at $3,300	3,210 00	
Cherry, K. M., sugar tester	1,600 00	
Coutlee, R. M., private secretary	3,360 00	
Cuthbert, T. H., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
de Lottinville, S., clerk stenographer	1,260 00	
Desroches, L., clerk	1,260 00	198 00
Flewellyn, M. E., clerk stenographer	1,020 00	
Gould, P. D., law clerk stenographer, 9 m. at $1,200, 3 m. at $1,260	1,215 00	
Green, L. J., file clerk, April 1-June 13 at $1,260	255 50	39 60
Gunby, C. E., junior law clerk	1,680 00	50 00
Haw, W. G., senior clerk, 6 m. at $1,500, 6 m. at $1,560	1,530 00	124 00
Ide, W., superintendent of staff	4,200 00	
" private secretary's allowance	600 00	
Jones, G. W., head clerk	2,760 00	
Jones, I. A., clerk stenographer, 7 m. to Mar. 31 at $1,020 (less 2½ d. Sept.)	587 92	
Kincaid, J. F., senior clerk	1,680 00	
Klock, A. J., assistant chemist, 3 m. at $2,460, 9 m. at $2,580	2,550 00	
Lecovin, H., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Macoun, J., junior chemist, 9 m. at $1,680, 3 m. at $1,800	1,710 00	
McGuirl, A. C., senior clerk	1,380 00	186 00
McPhee, M., clerk stenographer, 9 m. at $1,200, 3 m. at $1,260	1,215 00	
Naftel, C. A. I., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Nauman, V. C., head clerk	2,760 00	
Ouellette, E., confidential messenger	1,200 00	258 00
Parent, M. A., clerk stenographer	1,080 00	315 00
Reid, G. A., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	261 13
Rocque, A. O., principal translator	2,880 00	
Rooney, E. A., clerk stenographer	1,260 00	198 00
Sanders, E. L., chief clerk	3,600 00	
Sauvé, R., senior clerk stenographer, Nov. 21 to Mar. 31 at $1,320	476 67	
Sibley, G. M., law clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Sixsmith, B. F., secretary to executive, 7 m. to Oct. 31 at $1,860 (retired)	1,085 00	
Timleck, H. B., senior clerk stenographer	1,680 00	50 00
Tingle, A., senior customs analyst, Jan. 12 to Mar. 31 at $2,580	568 71	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 13—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Miscellaneous–*Conc*—Divers–*fin*		
Tory, F. T., senior clerk, 10 m. to Mar. 31 at $1,680	$ 1,400 00	$ 41 60
Trumpour, F. T. T., senior clerk	1,620 00	54 00
Trumpour, G., principal clerk	2,280 00	
Watson, C. E., assistant chemist	2,580 00	
Young, P. L., principal clerk	2,280 00	
Records Branch—Division des archives—		
Barbary, P., junior clerk typist, Aug. 26 to Mar. 31 at $600	359 68	188 83
Chambers, W. A., clerk, 9 m. at $960, 3 m. at $1,020	975 00	175 88
Darwin, N. J., file clerk	1,260 00	198 00
Dennison, F., supplies clerk	1,080 00	315 00
Evans, R. H., head clerk	2,880 00	
Fellows, H. G., file clerk, 9 m. at $1,250, 3 m. at $1,300	1,262 50	52 85
Howard, H. A., senior file clerk	1,500 00	154 00
Jacob, M. O., junior clerk typist, 2 m. at $720, clerk, 10 m. at $960	920 00	
Kelly, J. J., messenger clerk, 6 m. to Mar. 31 at $600	300 00	157 50
Kent, T., junior clerk	600 00	315 00
Lessard, J. F., senior file clerk	1,680 00	50 00
Mann, O. M., file clerk	1,260 00	151 80
McCormick, D. L., messenger clerk, 6 m. to Sept. 30 at $600 (transferred to Board of Customs)	300 00	
McCullough, A., principal file clerk	2,280 00	
Moffat, M. R., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
O'Doherty, H. A., senior file clerk	1,680 00	50 00
Ruel, A., file clerk, 9 m. at $1,200, 3 m. at $1,260	1,215 00	243 00
Sheridan, P. J. B., messenger clerk	600 00	315 00
Slater, F. J., principal file clerk	2,280 00	
Smith, R. C., senior file clerk	1,680 00	50 00
Wetmore, H. M., senior file clerk	1,680 00	50 00
Statistics—Division des statistiques—		
Anderson, W. F. C., senior customs statistical clerk	1,800 00	40 00
Barrette, J. E., customs statistical clerk	1,500 00	154 00
Belleau, A. M., customs statistical clerk	1,600 00	54 00
Blais, J. C. F., senior customs statistical clerk, 7 m. to Oct. 31 at $1,800 (retired)	1,050 00	
Boudreault, J. H. L., customs statistical clerk	1,260 00	198 00
Boyce, H. S., junior clerk, 9 m. at $600, 3 m. at $660	615 00	315 00
Bradley, J. C., customs statistical clerk, 6 m. at $1,200, 6 m. at $1,260	1,230 00	228 00
Brisbois, W., customs statistical clerk, 5 m. to Aug. 31 at $1,080 (resigned)	454 50	131 25
Brodeau, P. E. S., senior excise statistical checker	2,880 00	
Burns, T. L., senior customs statistical clerk, 8 m. to Nov. 30 at $1,800 (resigned)	1,200 00	26 64
Campbell, F. A., senior customs statistical clerk	2,100 00	
Campeau, A., excise statistical checker, 3 m. at $1,800, 9 m. at $1,920	1,890 00	9 99
Capbert, E. J., clerk, 9 m. at $960, 3 m. at $1,020	975 00	78 75
Carleton, W. H., senior customs statistical clerk	2,100 00	
Chisholm, A. J., customs statistical clerk	1,600 00	54 00
Cleary, H. A., senior clerk, 8 m. to Mar. 31 at $1,500	1,000 00	102 64
Cooper, H. J., principal customs statistical clerk	2,280 00	
Corrigall, H. W., senior customs statiscal clerk	1,800 00	40 00
Delaire, L. J., customs statistical clerk, 6 m. at $1,260, 6 m. at $1,320	1,290 00	192 00
Daveluy, J. A. P., senior customs statistical clerk, 7 m. to Oct. 31 at $1,800 (retired)	1,050 00	23 31
Deachman, J. S., customs statistical clerk	1,600 00	54 00
Deslauriers, W. A., senior customs statistical clerk	1,800 00	40 00
Dunlop, C. W., customs statistical clerk, 12 m. at $1,600 (less 60 d.)	1,338 84	45 19
Dussault, P., customs statistical clerk	1,140 00	315 00
Ellement, A. A., customs statistical clerk	1,600 00	41 40
Erickson, H. C. F., senior clerk, 9 m. at $1,440, 3 m. at $1,500	1,455 00	169 00
Fagan, J., customs statistical clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Falkner, W. F., customs statistical clerk	1,600 00	
Fontaine, R., customs statistical clerk	1,600 00	54 00
Fotheringham, G. B., clerk, 7 m. to Oct. 31 at $1,600 (retired)	933 31	31 50
Fraser, S. M. L., clerk, 7 m. to Oct. 31 at $1,600 (retired)	933 31	
Furlong, C. J., excise statistical checker, 6 m. at $1,920, 6 m. at $2,040	1,980 00	
Gervais, H., messenger clerk, 9 m. at $600, 3 m. at $660	615 00	

CUSTOMS AND EXCISE—DOUANES ET ACCISE

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 13—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con—*Personnel*–Suite		
Statistics–*Con.*—Division des statistiques–*Suite.*		
Grant, D. H., customs statistical clerk, 3 m. at $1,080, 9 m. at $1,140	$ 1,125 00	
Guibord, J. R., customs statistical clerk	1,600 00	$ 54 00
Haggins, E. M., customs statistical clerk	1,600 00	54 00
Hanlon, J., principal customs statistical clerk	2,280 00	
Hastey, T. A., customs statistical clerk	1,440 00	174 00
Hoey, J., customs statistical clerk, 7 m. to Oct. 31 at $1,600 (retired)	933 31	31 50
Hughes, F. W., customs statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Kane, L. A., senior customs statistical clerk	1,800 00	40 00
Kelly, D. J., customs statistical clerk, 3 m. at $1,200, 9 m. at $1,260	1,245 00	213 00
Kingsbury, H., clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
Lacerte, A., clerk	1,600 00	
Lafrance, O., clerk	1,600 00	54 00
Lavallée, R., clerk, 6 m. at $1,200, 6 m. at $1,260	1,230 00	228 00
Loranger, J. M. J., clerk	1,600 00	54 00
MacDonald, T. E., customs statistical clerk	1,600 00	54 00
MacDonald, W. J., customs statistical clerk	1,600 00	54 00
MacMahon, C., customs excise clerk	1,380 00	
Malette, W. J., customs statistical clerk	1,600 00	54 00
Matheson, W. A., customs statistical clerk	1,600 00	54 00
McCaffrey, D., principal customs statistical clerk	2,280 00	
McCausland, P., customs statistical clerk	1,600 00	
McFarlane, G., customs statistical clerk	1,600 00	
McLatchie, G. F., customs statistical clerk	1,600 00	
McNeil, J. H. K., senior clerk, 3 m. at $1,500, 9 m. at $1,560	1,545 00	109 00
Miles, E. A., head customs statistical clerk, 3 m. at $2,640, 9 m. at $2,760	2,730 00	
Millar, W., customs statistical clerk	1,600 00	
Mossop, G. V., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Munroe, H. R., customs statistical clerk	1,600 00	
O'Bomsawin, G. R., customs statistical clerk	1,200 00	258 00
Palmer, F. D., customs statistical clerk	1,600 00	54 00
Patterson, H. W., senior customs statistical clerk	1,800 00	40 00
Patterson, T. S., customs statistical clerk	1,200 00	258 00
Perrier, G. W., customs statistical clerk	1,600 00	54 00
Perrin, W. E., principal clerk, 6 m. at $2,160, 6 m. at $2,280	2,220 00	
Persse, R. M., senior customs statistical clerk	2,100 00	
Pilon, J. V., customs statistical clerk	1,600 00	
Pratt, H. F., customs statistical clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	183 00
Proulx, E., customs statistical clerk	1,600 00	54 00
Rattey, J. L., senior customs statistical clerk	1,800 00	40 00
Roberts, D. H. B., customs statistical clerk, 12 m. at $1,600 (less 1½ d.)	1,593 33	
Roche, C. P., senior customs statistical clerk, 7 m. to Oct. 31 at $2,100 (retired)	1,225 00	
Rombough, C. C., customs statistical clerk	1,600 00	
Satchell, J. F., customs statistical clerk	1,500 00	154 00
Scott, W. J., customs statistical clerk, 3 m. at $1,140; July 1–5 at $1,200 (resigned)	301 13	
Selby, W. D., senior customs statistical clerk, 7 m. to Oct. 31 at $1,800 (retired)	1,050 00	23 31
Shannon, F. J., principal customs statistical clerk, 3 m. at $2,040; 9 m. at $2,160	2,130 00	
Sharkey, N., customs statistical clerk	1,600 00	54 00
Shaver, G. M., senior customs statistical clerk	1,800 00	40 00
Shiles, C. E., senior customs statistical clerk	1,800 00	40 00
Smith, H. F., customs statistical clerk	1,600 00	
Smith, H. I., principal customs statistical clerk	2,280 00	
Stevens, E., clerk, Dec. 5 to Mar. 31 at $960	309 68	101 61
Strutt, W. F., customs statistical clerk	1,600 00	34 80
Sucee, M. J., customs statistical clerk	1,600 00	25 98
Taylor, W. E., excise statistical checker	2,160 00	
Telford, R., chief statistical clerk	3,360 00	
Terrien, E., principal customs statistical clerk, 9 m. at $1,920; 3 m. at $2,040	1,950 00	
Thomas, L. F., clerk, 6 m. at $960; 6 m. at $1,020 (less $140.14 military pay)	849 86	315 00
Thompson, J. R., junior clerk	900 00	315 00
Vechsler, J., customs statistical clerk, 12 m. at $1,200 (less 25 d.)	1,119 14	240 62
Ward, F. J., principal customs statistical clerk	2,280 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. — **Détail des Traitements**-Suite	Salary — Traitement	Bonus — Boni
Vote 13—Civil Government Salaries-Conc.—**Traitements du Gouvernement civil**-Fin		
Staff-Conc.—*Personnel*—Fin		
Statistics-*Conc.*—Division des statistiques-*Fin.*		
White, L. A., customs statistical clerk, 6 m. at $1,080; 6 m. at $1,140	$ 1,110 00	
Wilson, W. L., customs statistical clerk	1,600 00	
Yetts, R. P., excise statistical checker	2,160 00	
York, J. E., customs statistical clerk	1,500 00	$ 154 00
Younger, L. R., customs statistical clerk	1,600 00	54 00
Supplies Branch—Division des fournitures—		
Bleakney, A. C., head clerk	2,880 00	
Champagne, J. B., packer and helper	1,020 00	
Higgins, H., stores clerk	960 00	315 00
Johnston, J. H., principal clerk	2,280 00	
Lachance, L. C., supplies clerk, 10 m. to Jan. 31 at $1,200 (resigned)	1,000 00	215 00
Laing, R. S., senior stores clerk	1,680 00	50 00
Parent, F., assistant supervisor of methylation	1,680 00	50 00
Roy, L., supplies clerk	1,260 00	198 00
Smith, S. M., clerk stenographer	1,600 00	
Smyth, P. L., senior customs excise clerk	2,100 00	
Stille, W., clerk, 9 m. at $1,140; 3 m. at $1,200	1,155 00	300 75
	534,261 98	*20,261 13*
Vote 13—Civil Government Contingencies—Dépenses contingentes du gouvernement civil		
Temporary Employees—Personnel temporaire		
Connelly, J., messenger clerk, Dec. 22 to Mar. 9 (less ½ d.) at $600	129 83	68 17
De Wolfe, C. R., clerk, Dec. 13 to Jan. 15 (less ½ d.) at $960	85 16	
Fogarty, T., clerk stenographer, Jan. 17 to Mar. 31 at $960	198 71	
Girardin, E. R., clerk stenographer, Jan. 4 to Mar. 31 at $960	232 26	
Heyes, H., junior supplies clerk	600 00	315 00
Hoey, J., customs statistical clerk, Nov. 1-5 at $1,600	22 22	75
Manners, W. J., messenger clerk, 3 m. to Sept. 30 at $600	150 00	78 75
Nadon, E., messenger clerk	600 00	
Racette, L. P., supplies clerk, Nov. 3 to Mar. 31 (less 1 d.) at $960	392 00	128 63
Richard, E., clerk typist, June 12 to Aug. 16 at $600	107 48	
Robins, E. H., customs statistical clerk	1,020 00	315 00
Stewart, M. G., clerk stenographer	960 00	
	4,497 66	*906 30*
Votes 364 & 484—Inspection of Ports—Inspection des ports d'entrée		
Permanent Officers—Personnel permanent		
Busby, E. S., chief inspector	4,920 00	
Bishop, R. A., assistant inspector	2,580 00	
Bunker, G. N., assistant inspector	2,640 00	
Caven, W., Dominion inspector	3,960 00	
Code, G. H., assistant inspector	2,580 00	
Goodspeed, M. H., inspector, 9 m. at $3,240, 3 m. at $3,420	3,285 00	
Graham, G., assistant inspector	2,460 00	
Harper, J. W., assistant inspector	2,640 00	
Ingall, C. M., assistant inspector	2,580 00	
Kennedy, A. M., inspector	3,600 00	
Lennie, E. D., inspector, 3 m. at $3,420, 9 m. at $3,600	3,555 00	
McDougald, R. B., inspector	3,600 00	
Roe, J. S., inspector	3,600 00	
Smith, W. B., inspector	3,600 00	
Stuart, W. B., assistant inspector, 9 m. at $2,220, 3 m. at $2,340	2,250 00	
Wilson, Miss M. E., clerk-stenographer, April 1 to Sept. 30 at $960, Oct. 1 to Mar. 25 at $1,020	973 55	
Temporary Officers—Employés temporaires		
Macauley, Miss M., clerk-stenographer	960 00	
Varcoe, Miss M., clerk-stenographer, to Dec. 31 at $960 (appointed permanently)	720 00	
	50,503 55	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Votes 364 & 484—Board of Customs—Commission des Douanes		
Permanent Officers—Personnel permanent		
Allen, L. E., principal checking clerk	$ 2,400 00	
Allen, W. R., checking clerk	1,800 00	$ 40 00
Anderson, H. M., clerk, to Sept. 30 at $1,260, less $293.93 paid by D.S.C.R.	336 07	
Aris, W. J., file clerk	1,080 00	315 00
Bedard, E., statistical clerk, from Dec. 1 at $1.320	440 00	62 00
Bell, J., checking clerk	1,800 00	40 00
Bennett, W. R., checking clerk	1,800 00	40 00
Blacklock, J. A., statistical clerk	1,500 00	
Blair, C. P., member of Board of Customs	1,000 00	
Blake, V., clerk-stenographer, 2 m. to Mar. 31 at $960	160 00	
Blakely, H. M., checking clerk	1,680 00	
Bradford, C., senior clerk-bookkeeper	1,380 00	186 00
Bray, A. B., clerk	1,260 00	198 00
Bruder, W. J., checking clerk	1,800 00	40 00
Bryenton, L. C., senior clerk	1,620 00	54 00
Cardiff, Miss M. M., clerk	1,140 00	315 00
Carrier, R., clerk	1,080 00	315 00
Cauley, F. L., checking clerk	1,800 00	40 00
Chiasson, Miss Z., clerk-stenographer	1,260 00	
Claire, P. R., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	146 93
Cleary, H. A., statistical clerk, 4 m. to July 31 at $1,500	500 00	51 32
Creelman, J. C., reviewing appraiser	2,760 00	
Cromwell, E, clerk, $1,260, less 6 d	1,239 00	
Cross, G. E., statistical clerk	1,500 00	
Dixon, Miss G., clerk-stenographer	1,200 00	
D'Ornellas, Miss E. A., clerk-stenographer	1,260 00	
Drummond, J. E., checking clerk	1,800 00	40 00
Dumont, T., clerk-stenograpger, from Nov. 11 at $960	373 33	
Dumontier, A. G., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Duncan, A. G., statistical clerk	1,500 00	154 00
Factor, A., clerk-stenographer	1,080 00	315 00
Fairbairn, R., receiving appraiser	2,760 00	
Fawcett, M. W., checking clerk	1,800 00	40 00
Finner, F. J., senior clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
Frost, E. L., clerk-bookkeeper	1,140 00	315 00
Gaul, H. J., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Gibbard, A. J., statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Gilchrist, C. T., senior clerk-bookkeeper	1,380 00	186 00
Glass, J. J., statistical clerk	1,080 00	315 00
Good, C. R. statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Grant, A. M., file clerk	1,260 00	37 79
Grimes, P. S., clerk	1.140 00	
Hale, E. R., supplies clerk, from Dec. 16 at $960	281 29	
Hall, H., checking clerk	1,800 00	40 00
Harmer, F. R., statistical clerk	1,500 00	154 00
Harrison, E. H., expert tea tester	2,280 00	
Heney, W. J., confidential messenger	1,200 00	258 00
Henry, W. J., checking clerk	1,800 00	
Heughan, A. G., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	149 50
Hind, E. S., checking clerk, 5 m. at $1,680, 7 m. at $1,800	1,750 00	44 11
Hobbs, W. C., clerk, from Nov. 1 at $960	400 00	131 25
Hogg, P. B., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Holmes, J. E., examiner of refund claims	1,920 00	
Holmes, L. W., supplies clerk	1,260 00	198 00
Hooper, J. A., statistical clerk, 6 m. at $1,380, 6 m. at $1,440, less $14.50 paid by D.S.C.R.	1,395 50	180 00
Hooper, S. C., clerk-stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	
Hossack, J., junior chemist	2.040 00	
Hussey,J., clerk-bookkeeper, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Hutton, J. A., principal checking clerk	2,400 00	
Ivimey, J., clerk-bookkeeper	1,260 00	198 00
Jamieson, G. V., clerk-stenographer, from Dec. 1 at $960	320 00	
Johnson, A. B., senior clerk-bookkeeper, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Jones, W. A., statistical clerk	1,500 00	154 00
Kerr, J., reviewing appraiser	2,760 00	
Kimball, R. H., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Kinch, Miss L. M., clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Votes 364 & 484—Board of Customs–Con.—**Commission des Douanes**–Suite		
Permanent Officers–Con.—*Personnel permanent*–Suite		
King, G. C., clerk-stenographer, 3 m. at $960, 3 m. to Sept. 30 at $1,020	$ 495 00	
Labelle, J. H., clerk, 6 m. to Mar. 31 at $960	480 00	$ 157 50
Lacasse, J. A., statistical clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Laroche, J. B., general repairman	1,200 00	258 00
Lavoie, F., clerk-stenographer, 4 m. to Mar. 31 at $960	320 00	
Law, S. J., checking clerk	1,800 00	40 00
LeBlanc, H., statistical clerk	1,500 00	
Lee, F. C., checking clerk	1,680 00	
Lee, H. R., statistical clerk	1,500 00	154 00
MacDonald, J. R., statistical clerk, 6 m. at $1,200, 6 m. at $1,260	1,230 00	
MacKenzie, J. D., checking clerk	1,800 00	40 00
Magladry, J. E., statistical clerk	1,440 00	174 00
Marjerrison, Miss E., law clerk-stenographer	1,320 00	
Martin, J. A., clerk	1,080 00	315 00
Martin, T. R., file clerk	1,260 00	
Mason, C. C., statistical clerk	1,320 00	186 00
Mason, R. T., junior file clerk	1,150 00	307 92
McBride, G. E., checking clerk	1,800 00	40 00
McCormick, D. L., office appliance operator, from Oct. 1 at $1,080	540 00	
McDougald, R. B., secretary to Board of Customs	500 00	
McDougall, M., senior clerk-stenographer, 9 m. at $1,500, 3 m. at $1,560	1,515 00	
McFadden, J., assistant supervisor of refund claims	2,520 00	
McFadden, J. A., statistical clerk	1,500 00	
McGill, R. V., messenger clerk, 2 m. to Mar. 31 at $600	100 00	52 50
McKay, C. W., statistical clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
McKinley, L. A., statistical clerk	1,440 00	174 00
McLaren, S. S., account clerk	1,380 00	186 00
McNamara, W. J., messenger clerk, 6 m. at $600, 6 m. at $660	630 00	
Mitchell, C. D., office appliance operator	1,050 00	315 00
Montgomery, F. H., senior clerk-bookkeeper, 9 m. at $1,380, 3 m. at $1,440	1,395 00	183 00
Montpetit, L. H., statistical clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Moore, W. W., senior clerk-bookkeeper	1,380 00	186 00
Neighorn, J., senior clerk-stenographer	1,680 00	50 00
O'Brien, C. F., checking clerk	1,800 00	40 00
O'Connell, W. C., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
O'Connor, E., clerk, from Nov. 1 at $960	400 00	131 25
Olmstead, C. S., duplicating machine operator	1,320 00	186 00
O'Reilly, C. A., examiner of refund claims	1,800 00	
Oxtoby, B., chauffeur	1,200 00	258 00
Patterson, A. J., checking clerk	1,800 00	40 00
Patterson, T. B., clerk	1,260 00	198 00
Pelton, Miss M. D., clerk-stenographer	1,080 00	315 00
Pennock, T. E., clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Perrin, E. H., clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
Rae, D. J., statistical clerk	1,140 00	
Reid, W. T., investigator of drawback claims	2,640 00	
Richards, E., assistant Dominion appraiser	3,840 00	
Rogers, J. F., statistical clerk	1,440 00	174 00
Ross, F. C., checking clerk	1,800 00	40 00
Rowe, Miss P. H., clerk-stenographer	1,080 00	315 00
Rowe, W. C., checking clerk	1,800 00	40 00
Sims, F. R., investigator of values	3,000 00	
Smart, W. C., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Smith, A., general repair man	1,200 00	258 00
Smith, L. I., clerk-stenographer	1,140 00	
Smith, S. A., file clerk	1,140 00	315 00
Somerville, J. M., senior account clerk, 9 m. at $1,500, 3 m. at $1,560	1,515 00	138 96
St. Denis, A., messenger-clerk	900 00	315 00
Taylor, G. W., member Board of Customs	1,000 00	
Thompson, T. E., checker of drawback claims	1,800 00	40 00
Thornell, J. H., senior checking clerk	2,160 00	
Tuck, W. E., statistical clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Tyler, E., statistical clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
Urquhart, G. B., checking clerk	1,680 00	49 92
Varcoe, M F., clerk-stenographer, from Jan. 1 at $960	240 00	
Waddell, E., clerk-stenographer, from Dec. 1 at $960	320 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Votes 364 & 484—Board of Customs–Conc.—Commission des Douanes–Fin		
Permanent Officers—Conc.—Personnel permanent—Fin.		
Ward, L. H., statistical clerk	$ 1,500 00	$ 154 00
West, E. C., statistical clerk	1,440 00	174 00
Williams, A. C., textile expert, 6 m. at $3,240, 6 m. at $3,360	3,300 00	
Wilson, W. F., member of Board of Customs	1,000 00	
Wormington, F. E., statistical clerk	1,500 00	154 00
Zumar, Miss B., clerk-stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	
Temporary Employees—Personnel temporaire		
Anderson, A. E., Sept. 8 to Jan. 24 at $960	363 27	
Andrew, Mrs. M., from April 15 at $1,260	1,211 00	
Blake, V. E., June 6 to Jan. 31 at $960 (appointed permanently)	626 67	
Blyth, Miss R., April 1 to 24 at $960	64 00	21 00
Chapman, Miss D., from Dec. 12 at $960, less 1 d	288 76	
Clancy, F., from Dec. 17 at $1,200, less 23 d	270 75	
Croshaw, A. B., from April 28 at $960	888 00	
Davidson, G. A	960 00	
Fraser, W. B., from July 7 at $1,020	748 55	
Gaul, H. W	960 00	315 00
Gauthier, S	960 00	315 00
Gelineau, J	960 00	
Girardin, E. R., to Jan. 3 at $960	727 74	
Gogins, W	960 00	
Green, F. I., from Aug. 21 at $960	588 39	
Hale, M. M., assistant chemist	2,100 00	
Hobbs, W. C., to Oct. 31 at $960 (appointed permanently)	560 00	51 63
Ingersoll, Miss B. J., from Dec. 16 at $960	281 29	
Jamieson, Miss G., to Nov. 30 at $960 (appointed permanently)	640 00	
Kehoe, Miss M. E., to June 4 at $960	170 67	
Kitts, G., to Sept. 30 at $960, less $38.42 paid by D.S.C.R.	441 58	157 50
Labelle, J. H., to Sept. 30 at $960 (appointed permanently)	480 00	157 50
Lavoie, F., to Nov. 30 at $960 (appointed permanently)	640 00	
MacKell, L	960 00	
Manners, W. J., April 24 (noon) to June 30 at $600	110 84	58 19
McAngus, G., $960, less 1 d	957 41	314 15
McGill, R. V., to Jan. 31 at $600 (appointed permanently)	500 00	262 50
McIntomney, M. A	960 00	
McKay, F	960 00	315 00
O'Connor, E., to Oct. 31 at $960 (appointed permanently)	560 00	183 75
O'Toole, Miss R. H	960 00	
Plunkett, S. J., to Aug. 31 at $960 (appointed permanently)	400 00	131 25
Raymond, A. R	1,440 00	
Rooney, M. K., from April 28 at $960	888 00	
Scales, C., charwoman, 313 week days at $1.25	391 25	
Turner, E. M	960 00	
Waddell, Miss E., to Nov. 30 at $960 (appointed permanently)	640 00	
Wall, J. J., May 31 to Sept. 20 at $960	295 91	
Welsford, J. R	1,020 00	315 00
	218,239 27	*17,097 17*
Votes 364 & 484—Special Preventive Service—Service préventif spécial		
Permanent Officers—Personnel permanent		
Arthur, Miss E. I., clerk-stenographer, to Aug. 27 (noon) at $1,140	461 21	127 44
Bourcier, Miss J. E., clerk-stenographer, from July 1 at $960	720 00	131 25
Calvert, E. R., clerk-bookeeper	1,080 00	315 00
Carbonneau, J. B., translator, April 1 to June 30 at $1,800, July 1 to Mar. 4 at $1,920	1,750 65	9 99
Carson, H. L., assistant to chief preventive officer	3,120 00	
Fowler, G. B., principal clerk, 9 m. at $2,160, 3 m. at $2,280	2,190 00	
Goulet, A., enforcement officer	1,440 00	18 00
Hunter, G. E. M., assistant to chief preventive officer	3,120 00	
Kenney, A. S., senior clerk	1,380 00	186 00
King, G. C., clerk-stenographer, from Oct. 1 at $1,020	510 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. — **Détail des Traitements**-Suite	Salary — Traitement	Bonus — Boni
Votes 364 & 484—Special Preventive Service-Conc.—**Service préventif spécial**-Fin		
Permanent Officers—Conc.—*Personnel permanent*—Fin		
Kitts, G., clerk-stenographer, from Jan. 1 at $960	$ 240 00	$ 78 75
Langevin, J. H., enforcement officer	1,440 00	18 00
McKinley, Miss J., clerk-stenographer, from Aug. 8 at $960	621 94	204 07
Moore, A. C., special officer, grade 2	2,040 00	
Paquette, U. A., special officer, grade 2	1,680 00	
Plunkett, S. J., clerk, from Sept. 1 at $960	560 00	183 75
Sabourin, F., clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Smallwood, Miss J. G., clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	
Taylor, L. H., principal clerk, 9 m. at $1,920, 3 m. at $2,040	1,950 00	
Tremblay, Miss A. M., clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	
Waddell, A. G., file clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
White, Mrs. M. A., special officer, grade 1	1,620 00	
Wilson, W. F., chief preventive officer	4,800 00	
Temporary Officers—Personnel temporaire		
Bennett, Miss L. H., clerk-stenographer, to Feb. 28 at $960	880 00	
Bourcier, Miss J. E., clerk-stenographer, to June 30 at $960 (appointed permanently)	240 00	
Girard, Miss M., clerk-stenographer	960 00	
Kitts, G., clerk-stenographer, Oct. 1 to Dec. 31 at $960 (appointed permanently)	240 00	78 75
Prot, C. J., chauffeur	1,440 00	
	38,503 80	*1,981 00*
Vote 318—Business Profits War Tax Act and Income War Tax Act—Loi de la taxe de guerre sur les profits d'affaires et Loi de l'impôt de guerre sur le revenu		
Head Office—Bureau-chef		
Breadner, R. W., commissioner of taxation	10,000 00	
Adair, E.	840 00	
Allen, L. C.	2,100 00	
Anderson, J. C.	1,800 00	40 00
Andrews, R. E.	1,800 00	40 00
Armstrong, V. H.	960 00	
Baird, J. B.	2,200 00	
Baird, R. M.	1,600 00	54 00
Baker, G. F.	1,080 00	
Baldwin, H.	900 00	
Barry, F. B.	960 00	315 00
Bates, J.	840 00	
Beamish, L.	840 00	
Belanger, G.	960 00	
Bertrand, G., 11 m. to Feb. 28 at $900 (less deductions $34)	791 00	
Bishop, S., April 1-July 21 at $660 (resigned)	202 26	44 03
Blais, M. L.	780 00	
Blyth, B.	840 00	
Bradley, A. C.	2,700 00	
Bradley, E. J.	840 00	
Bradley, E. M.	900 00	
Bray, R., $840 (less deduction 90c.)	839 10	
Brown, J.	840 00	
Bull, E., April 1-Sept. 21 at $720 (resigned)	340 64	
Bullock, F. W.	3,000 00	
Bureau, S., April 1-May 27 at $600 (resigned)	93 55	
Burgess, A. L.	1,920 00	
Burn, D.	2,000 00	
Burton, E. M.	840 00	
Byers, K.	900 00	
Callahan, F. J.	900 00	315 00
Cameron, M. B.	1,140 00	315 00
Cantin, L. C.	780 00	
Carmen, I.	900 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 318—Business Profits War Tax Act and Income War Tax Act–Con. —Loi de la taxe de guerre sur les profits d'affaires et Loi de l'impôt de guerre sur le revenu–Suite		
Head Office–Con.—Bureau-chef–Suite		
Casault, A., $780 (less deductions $2.70)	$ 777 30	
Chapman, N. C., April 1-25 at $660 (resigned)	45 83	
Chartrand, L. L., $1,320 (less 24 d. and deductions $3)	1,230 30	$ 173 78
Clancy, M. E.	780 00	
Cluff, H. T.	960 00	
Code, W. A.	1,080 00	315 00
Cormack, H. S.	2,700 00	
Craig, E. S., $840 (less deductions $4.65)	835 35	
Craig, O., $900 (less deductions $4.50)	895 50	
Crain I.	780 00	
Crawford C.	780 00	
Crawley, E. G., $780 (less deductions $6.95)	773 05	315 00
Cross, C.	1,080 00	
Crutchet A.	900 00	
Cumming, M. D.	900 00	
Daly, A.	900 00	315 00
Davis C. E.	1,500 00	
Davis, M. M.	840 00	
Day, C. H., $2,160 (less 11 d. and deduction $3)	2,091 00	
Deane, F., $960 (less Sept. , Oct. and deductions $2.10)	797 90	
Desrochers, A.	780 00	
Dewar, C. A.	1,800 00	40 00
Dixon, M. F.	840 00	
Dodd, E., 4 m. to July 31 at $660	220 00	
Doran, I., April 1-Feb. 26 at $900 (less deduction $1), (resigned)	818 64	
Douglas, H., $780 (less May 22-July 17 and deductions $2.85)	657 23	
Dunbar, A.	900 00	
Eadie, W. A.	1,800 00	40 00
Edwards, C. F.	2,100 00	
Eligh, E., 10 m. to Jan. 31 at $1,200	1,000 00	
Elliott, C. F.	4,000 00	
Farley, L. E.	840 00	
Farquharson, A. C.	1,920 00	
Field, E.	1,260 00	
Fixter, E.	1,200 00	
Flitcroft, D.	900 00	
Fookes, E. M., $960 (less deductions $4.20)	955 80	
Forsyth, J. S.	1,600 00	
Fowler, H. F.	780 00	
Gardiner, E. S.	780 00	
Gilham, R. A.	1,500 00	154 00
Gillingham, G. S.	2,160 00	
Girardin, E., $1,200 (less deduction $1.25)	1,198 75	
Graham, R. G.	4,500 00	
Gray, A.	2,400 00	
Green, B. I., $840 (less deductions $9.75)	830 25	
Green, G. W.	1,320 00	186 00
Gruson, C. E.	2,100 00	
Harkness, M. F.	1,200 00	
Hawkins, T. E.	2,400 00	
Hayes J. H.	1,900 00	
Hodgkinson, E., $780 (less deductions $5.95)	774 05	
Hogarth, H. C.	2,400 00	
Hollander, R.	840 00	
Holmes, I. $780, (less deductions, $4.55)	775 45	
Hooper, G.	900 00	
Hudson, E. E.	1,080 00	
Hunt, E. W., $1,260 (less deductions $7.50)	1,252 50	198 00
Hurcomb, D., 6 m. to Sept. 30	300 00	
Illingworth, E.	1,800 00	40 00
Ince, G. H.	2,100 00	
James, H.	840 00	
Johnston, G.	1,140 00	
Journeaux, M. E., April 22-May 18	58 70	
Kelley, W. B.	1,700 00	50 00

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. — **Détail des Traitements**-Suite	Salary — Traitement	Bonus — Boni
Vote 318—Business Profits War Tax Act and Income War Tax Act-Con. —**Loi de la taxe de guerre sur les profits d'affaires et Loi de l'impôt de guerre sur le revenu**-Suite		
Head Office-Con.—*Bureau-chef*-Suite		
Kennedy, P., $780 (less deductions $17.50)	$ 762 50	
Kerr, E.	1,320 00	
Kingsland, M. A. $840 (less 21 d.)	792 58	
Laframboise, I. $840 (less 6 d. and deduction, 90c.)	825 10	
Lalonde, K.	1,080 00	
Lanthier, A. April 1-Dec. 4 at $720 (resigned)	487 74	
Larmour, A.	960 00	
Larmour, E.	1,080 00	
Larose, A. $960 (less deductions, $2.10)	957 90	
Law, R. B.	3,600 00	
Leffler, G.	1,080 00	
Lewis, F. H.	4,000 00	
Little, E. G. April 1-Feb. 26 at $840 (resigned)	765 00	
Little, V. B. April 1-Aug. 4, at $600 (less deductions $1.70)	204 75	
Loftus, G.	960 00	
Lowe, M.	900 00	$ 315 00
MacAdam, H. N.	1,800 00	40 00
MacCracken, D.	840 00	
Macdonald, C. H.	3,600 00	
MacMinn, E.	840 00	
Martin, G. H.	2,400 00	
Martin, M.	840 00	
Matthewman, P.	900 00	
McAllister, A.	960 00	
McCann, M. $780 (less deductions $3.40)	776 60	
McComb, W.	2,160 00	
McCusker, L. 4 m. to July 31 at $600	200 00	
McDonald, D. L.	2,700 00	
McFarlane, M.	840 00	
McGreevy, H. J. 10 m. to Jan. 31 at $1,500	1,250 00	
McGregor, A. P.	1,800 00	40 00
McIntyre, M.	1,200 00	
McKechnie, G. M.	780 00	
McLaughlin, D.	840 00	
McLaughlin, H.	4,500 00	
McNeill, E. 8 m. to Nov. 30 at $600	400 00	
McWood, Elsie $1,080 (less 2 d.)	1,074 20	
McWood, Eva	1,200 00	
Meahan, F. C.	1,320 00	
Meloche, B. V.	780 00	
Morel, M. $840 (less deduction, 90c.)	839 10	
Mott, E. $1,200 (less July and Aug.)	1,000 00	
Muir, J.	2,280 00	
Mulligan, S.	1,900 00	
Murphy, B.	900 00	
Murphy, O. $900 (less deductions, $25)	875 00	
Noble, J. H. $780 (less deductions, $10.25)	769 75	
Nysater, A.	900 00	
Oakes, E.	1,800 00	40 00
O'Connor, G.	780 00	
O'Connor, M. $1,200 (less deductions $6.50)	1,193 50	
O'Donohue, C. M.	840 00	315 00
O'Gara, K.	780 00	
O'Sullivan, C. $840 (less deductions $11.25)	828 75	
Patenaude, M.	840 00	315 00
Pennock, M. M.	780 00	
Pentland, R.	2,700 00	
Plaxton, F. W. 11 m. to Feb. 28 at $1,600	1,466 63	18 00
Proctor, D. $960 (less deductions)	954 15	
Pugsley, G. C.	1,200 00	
Pyke, B.	1,900 00	
Queale, G. L.	840 00	315 00
Raymond, D. $840 (less deduction, 90c.)	839 10	
Rhéaume, E. C.	780 00	
Roberts, F. A.	1,800 00	40 00

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 318—Business Profits War Tax Act and Income War Tax Act–Conc. —**Loi de la taxe de guerre sur les profits d'affaires et Loi de l'impôt de guerre sur le revenu**–Fin		
Head Office–Conc.—*Bureau-chef*–Fin		
Robitaille, L.	$ 960 00	
Rose, J.	840 00	
Ross, E. S. M.	840 00	$ 315 00
Ross, I. J.	780 00	
Rourke, E. H.	900 00	315 00
Russell, T. R.	2,160 00	
Sauvé, C. R. April 1–Oct. 2 at $800 (resigned)	404 26	
Scott, D. R.	960 00	
Sharp, R.	4,000 00	
Shore, A.	960 00	
Shore, R.	780 00	
Short, D. April 1–Nov. 5 at $660	394 17	
Short, H. H.	1,800 00	40 00
Sibary, W. S.	1,800 00	40 00
Simpson, A. M.	2,000 00	
Simpson, W. O.	2,400 00	
Skuce, F. A.	1,800 00	40 00
Smeaton, M.	840 00	
Smirle, B. C.	1,920 00	
Smith, E. M.	900 00	
Smithson, G. A. T.	2,000 00	
Somerville, A. E. April 1–12 at $660 (resigned)	22 00	
Staite, C. A.	2,280 00	
Stanley, A.	960 00	315 00
Stark, A. F.	1,080 00	
Stevenson, G. O. $1,320 (less deductions $4.83)	1,315 17	
Stewart, A.	840 00	315 00
Stewart, M. W. $780 (less deductions $12.35)	767 65	
Stout, W. I.	1,200 00	
Strachan, E. M.	1,320 00	
Stringer, K.	840 00	
Swift, R.	2,500 00	
Taylor, R. G.	2,700 00	
Thibault, J. $900 (less deductions $3)	897 00	
Tod, P. H.	2,800 00	
Urquhart, J. R.	2,700 00	
Vidal, C. M. $780 (less deductions $7.80)	772 20	
Vowles, W.	1,080 00	315 00
Walsh, C. M.	840 00	315 00
Ward, G. $900 (less deductions $1.25)	898 75	315 00
Way, W. H. B.	1,800 00	40 00
Weatherdon, A. M.	900 00	315 00
	273,207 70	*7,067 81*
Total Salaries—Total des traitements	1,119,213 96	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	47,313 41	47,313 41
	1,166,527 37	

RECAPITULATION—RÉCAPITULATION

Civil Government Salaries	(Page D— 41)	534,261 98
Civil Government Contingencies	(Page D— 41)	4,497 66
Inspection of Ports	(Page D— 41)	50,503 55
Board of Customs	(Page D— 44)	218,239 27
Special Preventive Service	(Page D— 45)	38,503 80
Business Profits War Tax Act and Income War Tax Act	(Page D— 48)	273,207 70
Provisional Bonus Allowance	(Page D— 48)	47,313 41
		$1,166,527 37

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 13—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page—41)	4,497 66
Department of Printing and Stationery, supplies		5,585 94
Subscriptions to newspapers and publications, $239.38; postage, $5,330.50		5,569 88
Telephone messages and exchange service, $949.66; telegrams, $5,828.95; water, $858.99		7,637 60
Cartage, $517.30; express and freight charges, $528.07; washing towels, $303.08; sundries, $100.57		1,449 02
Travel: Hon. Jacques Bureau, $854.69; A. C. Bleakney, $8.50; A. W. Brown, $5.95; C. H. Callbeck, $61.20; N. Chassé, $207.68; R. M. Coutlee, $486.93; R. R. Farrow, $559.95; S. W. Hobart, $51.66; W. Ide, $351.45; G. W. Jones, $1,116.15; W. G. Livingston, $61.50; J. D. Mougo, $8.55; V. C. Nauman, $1,365.52; J. M. Peaker, $44.40; C. Schofield, $52.40; G. W. Taylor, $356.31; R. Telford, $28.30; J. Tremblay, $127.85; A. E. J. M. Veit, $88.12; C. E. Watson, $30.15; P. L. Young, $291.50		6,158 76
Total		$ 30,898 86

Summary of Expenditure at Ports, etc.—Sommaire des dépenses aux ports d'entrée, etc.

Port — Port d'entrée	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Depénses contingentes	Allowance for Uniforms — Allocations pour uniformes	Total
Nova Scotia—Nouvelle-Écosse—						
Amherst	D— 53	$ 13,695 00	$ 165 00	$ 1,177 31	$ 150 00	$ 15,187 31
Annapolis Royal	D— 53	4,498 33	183 75	632 89	187 50	5,502 47
Antigonish	D— 53	2,280 00	15 00	180 41	150 00	2,625 41
Arichat	D— 53	4,880 00	22 92	812 43	150 00	5,865 35
Baddeck	D— 54	4,355 00	15 00	1,052 30	300 00	5,722 30
Barrington Passage	D— 54	2,770 00	.....	263 73	.....	3,033 73
Bridgewater	D— 54	1,710 00	.....	244 62	75 00	2,029 62
Canso	D— 54	7,089 66	30 00	1,517 51	375 00	9,012 17
Digby	D— 55	4,981 61	14 68	1,115 53	150 00	6,261 82
Glace Bay	D— 55	4,860 00	75 00	178 11	75 00	5,188 11
Halifax	D— 55	153,566 76	1,412 27	35,198 63	2,287 50	192,465 16
Kentville	D— 57	7,617 74	93 00	1,924 40	.....	9,635 14
Liverpool	D— 57	4,310 00	90 00	312 17	75 00	4,787 17
Lockeport	D— 57	1,320 00	45 00	243 17	.....	1,608 17
Lunenburg	D— 57	8,250 00	15 00	* 2,558 49	150 00	5,856 51
Middleton	D— 57	2,080 00	15 00	574 46	75 00	2,744 46
New Glasgow	D— 58	7,560 00	.....	258 31	75 00	7,893 31
North Sydney	D— 58	14,451 64	.....	1,715 92	412 50	16,580 06
Parrsboro'	D— 58	2,650 00	6 00	563 74	.....	3,219 74
Pictou	D— 58	6,407 47	40 21	396 31	75 00	6,918 99
Port Hawkesbury	D— 58	3,476 64	.....	842 89	337 50	4,657 03
Port Hood	D— 59	4,966 70	38 04	361 88	225 00	5,591 62
Shelburne	D— 59	2,675 00	.....	715 35	75 00	3,465 35
Sydney	D— 59	20,517 91	56 25	1,680 68	375 00	22,629 84
Truro	D— 59	8,515 00	.....	444 20	75 00	9,034 20
Weymouth	D— 60	5,288 79	198 00	672 02	35 00	6,193 81
Windsor	D— 60	9,040 00	15 00	594 09	75 00	9,724 09
Yarmouth	D— 60	14,708 32	.....	2,036 05	337 50	17,081 87
Prince Edward Island—Ile du Prince-Edouard—						
Charlottetown	D— 61	25,654 84	493 50	2,554 52	600 00	29,302 86
Summerside	D— 61	8,430 00	48 00	775 80	225 00	9,478 80

*Credit balance

Summary of Expenditure at Ports, etc.-Con.—Sommaire des dépenses aux ports d'entrée, etc.-Suite

Port — Port d'entrée	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Dépenses contingentes	Allowance for Uniforms — Allocations pour uniformes	Total
New Brunswick—Nouveau-Brunswick—						
Bathurst	D— 62	$ 5,400 50	$ 47 25	$ 1,596 53	$ 262 50	$ 7,306 78
Campbellton	D— 62	3,871 33	19 53	944 67	75 00	4,910 53
Chatham	D— 62	8,222 59	383 00	406 01	262 50	9,274 10
Fredericton	D— 62	10,290 00	150 00	1,655 81	150 00	12,245 81
McAdam Junction	D— 62	17,760 00	79 71	2,824 42	750 00	21,414 13
Moncton	D— 63	16,624 70	255 00	1,487 78	225 00	18,592 48
Newcastle	D— 63	1,679 68	50 00	762 38	75 00	2,567 06
Sackville	D— 65	3,930 00	75 00	338 51	150 00	4,493 51
St. Andrews	D— 63	8,034 98	15 00	1,622 82	412 50	10,085 30
St. John	D— 63	171,582 76	2,956 53	23,380 82	2,925 00	200,845 11
St. Stephen	D— 65	18,155 00	497 25	4,626 77	750 00	24,029 02
Woodstock	D— 66	26,652 05	906 72	8,914 23	1,312 50	37,785 50
Quebec—Québec—						
Abercorn	D— 67	7,440 00	.....	3,907 10	412 50	11,759 60
Athelstan	D— 67	20,240 00	105 00	14,532 17	750 00	35,627 17
Beebe Junction	D— 67	22,290 00	81 25	7,175 47	787 50	30,334 22
Coaticook	D— 68	15,920 00	355 78	6,904 64	825 00	24,005 42
Gaspé	D— 68	1,676 62	.....	157 68	.....	1,834 30
Granby	D— 68	12,063 88	115 00	158 84	75 00	12,412 72
Highwater	D— 68	10,275 00	.....	6,445 80	637 50	17,358 30
Hull	D— 68	9,500 71	.....	3,048 47	112 50	12,661 68
Lake Megantic	D— 69	4,825 00	.....	2,876 80	187 50	7,889 30
Masonville	D— 69	2,033 33	166 27	2,040 50	75 00	4,315 10
Montreal	D— 69	748,980 25	9,147 02	195,232 61	2,887 50	956,247 38
Paspébiac	D— 75	2,820 00	6 00	924 52	150 00	3,900 52
Percé	D— 75	2,640 00	.....	362 13	.....	3,002 13
Quebec	D— 75	174,105 26	4,082 48	36,356 84	2,062 50	216,607 08
Rimouski	D— 77	4,283 38	90 00	616 95	187 50	5,177 83
St. Armand	D— 78	9,540 00	.....	7,673 47	450 00	17,663 47
St. Hyacinthe	D— 78	26,884 82	308 93	1,060 80	262 50	28,517 05
St. Johns	D— 78	47,494 20	506 89	29,148 42	1,650 00	78,799 51
Shawinigan Falls	D— 79	12,170 00	.....	1,207 32	145 00	13,522 32
Sherbrooke	D— 79	41,855 15	545 87	8,234 60	712 50	51,348 12
Sorel	D— 80	6,480 00	75 00	377 84	225 00	7,157 84
Sutton	D— 80	5,925 00	.....	1,150 48	.....	7,075 48
Three Rivers	D— 81	24,080 00	165 00	2,829 93	75 00	27,149 93
Valleyfield	D— 81	8,786 50	74 79	182 74	150 00	9,194 03
Ontario—						
Amherstburg	D— 81	14,240 00	130 00	3,074 32	187 50	17,631 82
Belleville	D— 82	29,805 00	343 00	8,563 35	150 00	38,861 35
Bowmanville	D— 82	3,150 00	32 25	98 87	.....	3,281 12
Brantford	D— 82	37,270 00	635 00	4,756 42	150 00	42,811 42
Bridgeburg	D— 82	63,234 08	440 52	26,002 94	1,800 00	91,477 54
Brockville	D— 83	11,560 00	37 50	2,007 28	262 50	13,867 28
Chatham	D— 83	29,053 87	225 25	1,449 64	262 50	30,991 26
Cobourg	D— 84	12,163 70	345 00	1,517 08	300 00	14,325 78
Collingwood	D— 84	5,237 50	.....	1,289 54	.....	6,527 04
Cornwall	D— 84	7,800 00	100 21	4,308 62	447 50	12,656 33
Deseronto	D— 84	3,240 00	.....	63 34	.....	3,303 34
Fort Frances	D— 84	20,472 10	152 88	4,595 40	675 00	25,895 38
Fort William	D— 85	28,865 00	18 00	2,504 21	487 50	31,874 71
Galt	D— 85	16,244 80	150 75	1,998 67	75 00	18,469 22
Gananoque	D— 85	5,445 00	229 72	1,167 30	225 00	7,067 02
Goderich	D— 85	11,460 00	46 50	1,327 85	412 50	13,246 85
Guelph	D— 86	17,409 29	225 00	3,165 08	150 00	20,949 37
Hamilton	D— 86	159,460 06	1,399 20	27,737 76	225 00	188,822 02
Ingersoll	D— 87	3,900 00	.....	198 12	37 50	4,135 62
Kenora	D— 87	5,068 87	201 84	1,268 45	.....	6,539 16

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Summary of Expenditure at Ports, etc.—Con.—**Sommaire des dépenses aux ports d'entrée, etc.**—Suite

Port — Port d'entrée	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Depénses contingentes	Allowance for Uniforms — Allocations pour uniformes	Total
Ontario—						
Kingston	D— 87	$ 29,883 85	$ 417 43	$ 1,534 96	$ 262 50	$ 32,098 74
Kitchener	D— 88	35,378 73	15 63	2,002 65	75 00	37,472 01
Lindsay	D— 88	6,600 00	46 50	185 77	.....	6,832 27
London	D— 88	74,070 00	1,378 75	8,977 78	412 50	84,839 03
Midland	D— 89	8,730 00	18 75	779 31	75 00	9,603 06
Morrisburg	D— 89	3,110 32	16 54	2,009 50	75 00	5,211 36
Napanee	D— 89	4,200 00	52 50	135 49	.....	4,387 99
Niagara Falls	D— 89	79,419 93	872 95	33,617 17	1,778 00	115,688 05
North Bay	D— 90	19,041 85	246 26	5,380 86	75 00	24,743 97
Orillia	D— 91	8,084 77	119 13	1,831 36	262 50	10,297 76
Oshawa	D— 91	18,735 00	75 00	393 79	75 00	19,278 79
Ottawa	D— 91	115,714 34	1,366 30	9,927 78	300 00	127,308 42
Owen Sound	D— 92	9,547 94	218 47	1,022 28	.....	10,788 69
Paris	D— 92	3,710 00	60 75	193 97	.....	3,964 72
Parry Sound	D— 92	7,110 00	15 00	3,133 94	37 50	10,296 44
Peterboro'	D— 93	20.395 33	150 00	1,936 00	150 00	22,631 33
Picton	D— 93	4,331 43	15 00	136 49	.....	4,482 92
Port Arthur	D— 93	16,000 00	* 01	1,366 34	75 00	17,441 33
Port Hope	D— 93	4,395 00	.....	142 12	75 00	4,612 12
Port McNicoll	D— 93	8,520 00	.....	525 00	37 50	9,082 50
Prescott	D— 93	27,446 66	.....	4,283 95	675 00	32,405 61
St. Catharines	D— 94	26,013 21	.....	2,544 69	150 00	28,707 90
St. Thomas	D— 94	17,422 74	145 15	3,288 38	225 00	21,081 27
Sarnia	D— 94	45,508 71	750 66	22,672 84	1,875 00	70,807 21
Sault Ste. Marie	D— 95	37,004 40	607 75	7,921 06	825 00	46,358 21
Simcoe	D— 96	5,460 00	17 00	485 26	150 00	6,112 26
Stratford	D— 96	19,731 93	75 00	986 97	295 00	21,088 90
Sudbury	D— 96	11,760 00	75 00	1,254 35	75 00	13,164 35
Tillsonburg	D— 96	4,945 83	18 75	813 14	.....	5,777 72
Toronto	D— 97	498,270 44	7,451 08	82,500 86	787 50	589,009 88
Trenton	D—101	2,886 42	.....	626 81	75 00	3,588 23
Wallaceburg	D—101	10,500 00	30 00	3,080 91	262 50	13,873 41
Welland	D—101	17,578 33	148 45	2,979 03	225 00	20,930 81
Whitby	D—101	1,830 00	.....	270 11	.....	2,100 11
Windsor	D—101	165,464 47	2,534 30	59,100 12	3,450 00	230,548 89
Woodstock	D—103	9,755 00	.....	537 36	.....	10,292 36
Manitoba—						
Brandon	D—104	26,565 21	273 00	3,933 16	600 00	31,371 37
Emerson	D—104	23,310 00	182 22	10,204 54	1,050 00	34,746 76
Gretna	D—104	5,990 00	60 75	2,515 31	300 00	8,866 06
Portage la Prairie	D—105	15,746 29	232 30	2,947 77	675 00	19,601 36
Winnipeg	D—105	251,112 81	2,946 51	34,633 84	225 00	288,918 16
Saskatchewan—						
Moose Jaw	D—107	49,807 30	146 70	10,137 03	562 50	60,653 53
North Portal	D—108	13,792 48	88 92	6,359 73	600 00	20,841 13
Prince Albert	D—108	12,660 00	90 00	2,677 95	225 00	15,652 95
Regina	D—108	47,395 66	269 46	8,137 21	300 00	56,102 33
Saskatoon	D—109	39,050 00	210 00	3,417 94	150 00	42,827 94
Alberta—						
Calgary	D—109	71,886 65	965 96	8,080 48	150 00	81,083 09
Edmonton	D—110	70,391 09	558 00	9,060 81	112 50	80,122 40
Lethbridge	D—111	19,235 00	215 50	7,734 04	375 00	27,559 54
Medicine Hat	D—111	15,620 00	.....	750 98	75 00	16,445 98

* Over-deducted.

Summary of Expenditure at Ports, etc.–Conc.—**Sommaire des dépenses aux ports d'entrée, etc.**–Fin

Port — Port d'entrée	Page	Salaries — Traitements	Bonus — Boni	Contingencies — Depénses contingentes	Allowance for Uniforms — Allocations pour uniformes	Total
British Columbia—Colombie-Britannique—						
Abbotsford	D—112	$ 12,330 00	$ 38 25	$ 6,992 28	$ 562 50	$ 19,923 03
Cranbrook	D—112	10,800 00	245 88	2,419 30	225 00	13,690 18
Fernie	D—112	12,109 03	119 89	2,845 12	225 00	15,299 04
Grand Forks	D—112	10,380 00	.....	3,812 20	450 00	14,642 20
Nanaimo	D—113	24,704 98	233 55	5,813 02	150 00	30,901 55
Nelson	D—113	9,840 00	226 56	2,105 45	112 50	12,284 51
New Westminster	D—113	37,329 01	291 72	13,405 77	750 00	51,776 50
Penticton	D—114	9,690 00	75 00	4,605 77	225 00	14,595 77
Prince Rupert	D—115	27,915 20	419 50	13,751 95	562 50	42,649 15
Revelstoke	D—115	16,255 75	320 96	4,520 41	225 00	21,322 12
Rossland	D—116	7,272 08	200 12	1,876 95	112 50	9,461 65
Vancouver	D—116	301,341 14	6,163 78	65,432 03	2,186 50	375,123 45
Victoria	D—119	93,058 81	1,136 72	21,252 90	1,200 00	116,648 43
Yukon Territory—Territoire du Yukon—						
Dawson	D—121	6,181 77	.....	5,507 27	37 50	11,726 54
Whitehorse	D—121	7,331 45	.....	9,450 84	225 00	17,007 29
Miscellaneous—Divers—						
Inspection of Ports	D—121	272,246 05	425 73	77,482 05	.....	350,153 83
Board of Customs	D—124	310,260 19	17,187 17	87,608 68	187 00	415,243 04
Laboratory	D—126	.....	.....	3,380 36	.....	3,380 36
Preventive Service	D—130	104,325 12	3,321 77	209,079 08	150 00	316,875 97
Total	.....	5,676,688 07	82,643 52	1,455,252 67	58,961 50	7,273,545 76
RECAPITULATION BY PROVINCES, ETC.—RÉCAPITULATION PAR PROVINCES, ETC.—						
Nova Scotia	D— 60	328,521 57	2,545 12	53,150 62	6,297 50	390,514 81
Prince Edward Island	D— 61	34,084 84	541 50	3,330 32	825 00	38,781 66
New Brunswick	D— 66	292,203 59	5,434 99	48,560 75	7,350 00	353,549 33
Quebec	D— 81	1,222,309 10	15,825 28	332,606 12	12,820 00	1,583,560 50
Ontario	D—103	1,863,635 90	21,650 71	365,672 64	18,683 00	2,269,642 25
Manitoba	D—107	322,724 31	3,694 78	54,234 62	2,850 00	383,503 71
Saskatchewan	D—109	162,705 44	805 08	30,729 86	1,837 50	196,077 88
Alberta	D—111	177,132 74	1,739 46	25,626 31	712 50	205,211 01
British Columbia	D—120	573,026 00	9,471 93	148,833 15	6,986 50	738,317 58
Yukon Territory	D—121	13,513 22	.....	14,958 11	262 50	28,733 83
Inspection of Ports	D—121	272,246 05	425 73	77,482 05	.....	350,153 83
Board of Customs	D—124	310,260 19	17,187 17	87,608 68	187 00	415,243 04
Laboratory	D—126	.....	.....	3,380 36	.....	3,380 36
Preventive Service	D—130	104,325 12	3,321 77	209,079 08	150 00	316,875 97
Total	.....	5,676,688 07	82,643 52	1,455,252 67	58,961 50	7,273,545 76

Votes 364 & 484—Salaries and Contingencies at Ports: Summary by Provinces—Traitements et dépenses contingentes aux ports d'entrée: Récapitulation par provinces

Nova Scotia	(Page D— 60)	381,672 19
Prince Edward Island	(Page D— 61)	37,415 16
New Brunswick	(Page D— 66)	340,764 34
Quebec	(Page D— 81)	1,554,915 22
Ontario	(Page D—103)	2,229,308 54
Manitoba	(Page D—107)	376,958 93
Saskatchewan	(Page D—109)	193,435 30
Alberta	(Page D—111)	202,759 05
British Columbia	(Page D—120)	721,859 15
Yukon Territory	(Page D—121)	28,471 33
Total		$ 6,067,559 21

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse

Amherst ($15,187.31)

L. J. Moffatt, collector, gr. 2, 9 m. at $2,160, 3 m. at $2,220, registrar of shipping, $60; D. C. McLeod, cashier and competing clerk, 6 m. at $1,800, 6 m. at $1,920; W. N. Collicutt, clerk, 6 m. at $1,260, 6 m. at $1,380, bonus, $75; examiners: H. C. Bird, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, uniforms, $75; W. G. Fraser, $1,680, uniforms, $75; legal services, $12.09; telephone rent, $110.40; petty expenses, $279.25 ..... 9,146 74
Joggin Mines: W. Orr, sub-collector, $500; office rent, to Feb. 28, $88; postage, $6. 594 00
Oxford: Mrs. A. E. Blair, sub-collector, $1,320, bonus, $15; office rent, $300; postage, $16; telephone rent, $30; petty expenses, $65.01 ..... 1,746 01
Pugwash: J. V. Clarke, sub-collector, $500; petty expenses, $67.19 ..... 567 19
River Hebert: J. F. Moffatt, sub-collector, $500; petty expenses, $6.87 ..... 506 87
Springhill: R. B. Murray, sub-collector, gr. 1, $1,680; telephone rent, $37.20; petty expenses, $31.44 ..... 1,748 64
Wallace: A. D. MacFarlane, sub-collector, $550; petty expenses, $15.69 ..... 565 69
Enforcement officers at outports: Malagash, J. T. Treen, from Sept. 9 at $200; Tidnish, R. M. Baxter, $200 ..... 312 17

Annapolis Royal ($5,502.47)

T. M. Buckler, collector, limited service, $1,380, registrar of shipping, $120, uniforms, $75; J. H. Lombard, examiner, to Oct. 31, at $720, bonus, $183.75, uniform, $37.50; telephone rent, $37.25; petty expenses, $186.77 ..... 2,440 27
Bridgetown: B. N. Messinger, sub-collector, $900; E. A. Craig, examiner, $25; J. A. Ruffee, examiner, from Sept. 9, at $300, uniform, $37.50; office rent, $120; telephone rent, $33; petty expenses, $158.02 ..... 1,441 85
Clementsport: H. L. Vroom, sub-collector, $600, uniform, $37.50; telephone rent, $28.25; petty expenses, $44.60 ..... 710 35
Hampton, R. P. Chute, enforcement officer 250 00
Port Wade, R. R. Hayden, sub-collector 660 00

Antigonish ($2,625.41)

J. D. MacGillivray, collector, limited service, $1,380, bonus, $15, uniforms, $75; telephone rent, $37.20; petty expenses, $138.71 ..... 1,645 91
Bayfield, W. M. Strople, enforcement officer, $300, uniform, $37.50 ..... 337 50
Harbour au Bouche: J. Fraser, enforcement officer, $250, uniform, $37.50; postage, $4.50 ..... 292 00
Enforcement officers at outports: Cape George, J. F. Ballantyne, $200; Malignant Cove, J. D. Chisholm, $150 ..... 350 00

Arichat ($5,865.35)

A. F. Boudrot, collector, limited service, $1,200, registrar of shipping, $240, bonus, $7.92, uniforms, $75; petty expenses, $22.71 ..... 1,545 63
D'Ecousse: P. Poirier, enforcement officer, to Feb. 28, at $200; postage, $2.05 .. 185 31
Fourchu: A. McAskill, enforcement officer, $200; postage, 51c 200 51
Irish Cove: M. E. Gillies, enforcement officer, $600; postage, $2.12 ..... 602 12
L'Ardoise: W. S. Brymer, enforcement officer, $600; postage, $2.30 ..... 602 30
Lennox Passage: W. F. Fougère, enforcement officer, to Feb. 28, at $150 ..... 137 50
Petit de Grat: J. Le Blanc, enforcement officer, $360; postage, $1.20 ..... 361 20
River Bourgeoise: W. S. Boyd, enforcement officer, $600; postage, $1.50 ..... 601 50
St. Peters: C. M. Morrison, sub-collector, $1,080, bonus, $15, uniforms, $75; office rent, $200; petty expenses, $74.29 ..... 1,444 29
West Arichat: T. E. Le Blanc, enforcement officer, to Feb. 28, at $200; postage, $1.73 ..... 184 99

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

Baddeck ($5,722.30)

J. D. McNeil: collector, limited service, $1,260, bonus, $15, uniforms, $75; petty expenses, $92.30 ..... 1,442 30
Ingonish: T. J. Donovan, enforcement officer, to April 30, at $420; J. J. Doucette, enforcement officer, from May 1, at $420; postage, $3.90 ..... 423 90
Iona: E. MacNeil, sub-collector, $480, uniforms, $75; office rent, $75; postage, $6 ..... 636 00
New Campbellton: W. R. McKinnon, sub-collector, $500, uniforms, $75; enforcement officers: J. A. Bain, $250; J. J. Bain, $250; D. Carey, to Feb. 28, at $250; petty expenses, $164.63 ..... 1,468 76
St. Ann's: D. M. MacAskill, enforcement officer, $300; G. E. MacAskill, enforcement officer, to Feb. 28, at $200; office rent, $24; postage, $1.58 ..... 508 84
Enforcement officers at outports: Aspy Bay, J. Larusic, $250; Little Narrows, D. B. McKay, $240; McKinnon's Harbour, H. N. Gillis, $100; Munroe's Point, A. Carmichael, $240, uniforms, $75; Neil's Harbour, D. Montgomery, to Feb. 28, at $150; White Point, P. A. McIntosh, $200 ..... 1,242 50

Barrington Passage ($3,033.73)

W. W. Gray, collector, limited service, $1,140, registrar of shipping, $180; office rent, $60; telephone rent, $15.25; petty expenses, $102.86 ..... 1,498 11
Clark's Harbour: J. W. Daley, sub-collector, $600; office rent, $60; petty expenses, $9.92 ..... 669 92
Port la Tour: J. A. Huskins, sub-collector, $300; postage, $6.20 ..... 306 20
Shag Harbour: Mrs. R. Nickerson, enforcement officer, $200; postage, $4 ..... 204 00
Wood Harbour: F. E. MacDonnell, enforcement officer, $350; postage, $5.50 .... 355 50

Bridgewater ($2,029.62)

C. N. Corkum, collector, gr. 1, 9 m. at $1,680, 3 m. at $1,800, uniforms, $75; legal services, $58.80; telephone rent, $40.20; petty expenses, $145.62 ..... 2,029 62

Canso ($9,012.17)

J. M. Rutherford, collector, limited service, $1,440, registrar of shipping, $120, uniforms, $75; E. M. Hurst, examiner, $1,260, bonus, $15, overtime, $71, uniforms, $75; telephone rent, $36; petty expenses, $84.84 ..... 3,176 84
Ecum Secum: W. H. Snow, enforcement officer, from July 22, at $150; postage, $18 ..... 104 21
Guysborough: H. M. Scott, sub-collector, $900, registrar of shipping, $60, bonus, $15, overtime, $72.50, uniforms, $75; telephone rent, $34.20; petty expenses, $12.43 ..... 1,169 13
Isaac's Harbour: W. G. MacMillan, sub-collector, $450; postage, $14 ..... 464 00
Larry's River: W. J. Murphy, enforcement officer, $200; postage, $1.49 ..... 201 49
Middle Country Harbour: M. Dixon, enforcement officer, $150; postage, 50c ... 150 50
Port Felix: T. Le Blanc, enforcement officer, April 1 to 15, July 20 to Mar. 31, at $150; W. H. David, enforcement officer, April 16 to July 19, at $150; postage, $8.76 ..... 158 76
Port Mulgrave: M. J. Keating, sub-collector, $1,320, overtime, $348.50, uniforms, $75; office rent, $75; telephone rent, $36; petty expenses, $58.35 ..... 1,912 85
Queensport: J. F. Grandy, enforcement officer, from June 3, at $350; petty expenses, $47.62 ..... 337 28
Sherbrooke: J. R. MacDonald, sub-collector, $350; petty expenses, $5.55 ..... 355 55
Sonora: C. F. Burns, enforcement officer, $200; postage, $2 ..... 202 00
Whitehaven: C. Grover, enforcement officer, $200, uniforms, $75; postage, $4.56. 279 56
Enforcement officers at outports: Liscomb, W. Hemlow, $300; Port Hillford, J. McConnell, $200 ..... 500 00

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

Digby ($6,261.32)

A. E. Cousins, collector, limited service, $1,320, registrar of shipping, $180, uniforms, $75; telephone rent, $36; petty expenses, $349.36 ..... 1,960 36

Bear River, J. L. Warren, sub-collector, $1,320, less 8 d., bonus, $14.68, uniforms, $37.50; office rent, $188.76; telephone rent, $34.20; petty expenses, $476.17 ..... 2,042 92

Freeport: G. L. Miller, sub-collector, $660; petty expenses, $9.10 ..... 669 10

Little River, Mrs. A. F. Denton, enforcement officer 150 00

Sandy Cove: S. L. Gidney, sub-collector, $300; postage, $4.72 ..... 304 72

Tiverton: H. Blackford, enforcement officer, $300; postage, $12.50 ..... 312 50

Westport: W. A. Pugh, sub-collector, $780, uniform, $37.50; postage, $4.72 .... 822 22

Glace Bay ($5,188.11)

A. P. O'Neill, collector, gr. 1, $1,860; D. Keigan, clerk, $1,680, uniforms, $75; D. H. McGillivray, examiner, $1,320, bonus, $75; telephone rent, $40.20; petty expenses, $137.91 ..... 5,188 11

Halifax ($192,465.16)

W. C. Acker, collector, gr. 5, $3,600; F. W. Meyer, asst. registrar of shipping, $2,100; W. Gleeson, surveyor, $2,520, overtime, $365; assistant appraisers: D. A. Hutchinson, 3 m. at $1,740, 9 m. at $1,860; R. J. Saxton, $2,160; special excisemen, gr. 1: A. M. Gorman, $2,040; H. H. Hubley, $2,040; cashiers: H. E. Kelly, $1,980; T. Stokes, 2 m. at $1,680, 10 m. at $1,740; express and postal cashiers, E. D. Glenister, 3 m. at $1,800, 9 m. at $1,860, overtime, $33.50; W. L. Turner, 3 m. at $1,800, 9 m. at $1,860; H. S. Heisler, chief clerk, $2,400; A. M. O'Brien, account clerk, $2,100; B. F. Davidson, express and postal clerk, $1,680; clerk-stenographers: Miss G. I. Boreham (senior), $1,620, bonus, $54; Miss R. S. Burns, $960; W. C. Borrett, tea tester, $1,680; W. G. Stoneman, warehouse keeper, $1,740, overtime, $7; G. F. Hope, messenger clerk, to June 30, at $1,000, bonus, $78.75; F. A. Warner, senior messenger, $1,080, less 1 d., bonus, $314.06, overtime, $114.10; W. Zinck, enforcement officer, $1,440, bonus, $18, overtime, $467, uniforms, $75 ..... 40,163 19

Divisional appraisers: C. A. Collins, $2,820, overtime, $56.20; N. Littler, $2,820; J. H. Sutherland, $2,820 ..... 8,516 20

Supervising officers: A. Lovett, $2,040, overtime, $548, uniforms, $75; J. A. Mitchell, to June 30, at $2,040, July (temporary employment after retirement), at $1,920, overtime, $168.60, uniform, $37.50; T. S. Tobin, 6 m. at $1,680, 6 m. at $1,740, overtime, $562.60, uniforms, $75 ..... 5,886 70

Senior clerks: J. H. Blakely, $2,100; D. M. Finlay, 3 m. at $1,800, 9 m. at $1,860 (promoted from express and postal computing clerk, July 1); J. E. Hills, $2,100; L. T. Holland, $2,100, overtime, $36.80; C. F. Hubley, to June 30, at $2,100; C. W. Waterfield, $1,740 ..... 10,446 80

Computing clerks: J. H. Barnstead, 6 m. at $1,860, 6 m. at $1,980; N. P. Leahy, $2,040; T. P. Mulcahy, 6 m. at $1,860, 6 m. at $1,980, overtime, $123.40; G. R. McLeod, $2,040, overtime, $46.20; P. J. Power, $2,040; W. Taylor, $2,040 ..... 12,169 60

Express and postal computing clerks: J. P. Fitzpatrick, 7 m. at $1,680, 5 m. at $1,740 (promoted from examiner, Nov. 1), overtime, $424.50, uniform, $37.50; E. B. Hanright, 5 m. at $1,680, 7 m. at $1,740 (promoted from clerk, Sept. 1); L. M. Major, 3 m. at $1,740, 9 m. at $1,860, overtime, $52.60; M. S. Regan, 5 m. at $1,680, 7 m. at $1,740, overtime, $119.30 (promoted from clerk, Sept. 1) 7,598 90

Cashiers and computing clerks: W. L. Edgar, $1,680, overtime, $126.80; T. H. Robinson, $1,680, overtime, $68; A. Webber, $1,680, overtime, $121.20 .... 5,356 00

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

Halifax—Conc.—Fin

Clerks: E. Archibald, $1,620, overtime, $534.90, uniforms, $75; W. G. Beed, $1,680, overtime, $452.50; M. C. Boutilier, $1,680; J. W. Brush, from Oct. 1, at $1,200, bonus, $37.50, overtime, $131.40; W. P. Dwyer, 9 m. at $1,500, 3 m. at $1,620 ; J. H. Flemming, from May 12, at $1,200, overtime, $454.40, uniform, $37.50; C. H. Keating, 3 m. at $1,560, 9 m. at $1,680, overtime, $130.80; T. S. Skerry, $1,680; O. L. Tobin, $1,200	14,558 51
Senior examiners: A. F. Caldwell, $1,860, overtime, $532.90, uniforms, $75; N. E. Hall, $1,860; P. W. Heffernan, $1,740, overtime, $299, uniforms, $75.....	6,441 90
Examiners: F. W. Bailey, $1,680, overtime, $591.60, uniforms, $75; J. M. Baxter, $1,680, overtime, $567.80, uniforms, $75; A. D. Bowes, $1,680, overtime, $567.10, uniforms, $75; J. J. Cahill, $1,680; C. S. Cave, $1,680, overtime, $534.50, uniforms, $75; D. J. Curran, $1,680, overtime, $582.50, uniforms, $75; J. J. Curran, $1,680; F. C. Graham, 3 m. at $1,620, 9 m. at $1,680, overtime, $550.70, uniforms, $75; F. J. Grant, $1,680, overtime, $524.10, uniforms, $75; G. W. Gray, to June 30, at $1,680, July 1 to 12 (temporary employment after retirement), at $1,380, bonus, $6; J. Hare, $1,620, relieving officer, to Sept. 30, at $240, overtime, $299, uniform, $37.50; T. W. Healy, $1,680, overtime, $576.70, uniforms, $75; W. C. Heenan, $1,680, overtime, $565.50, uniforms, $75; P. J. Houlihan, $1,680, overtime, $469.30, uniforms, $75; C. Lampier, 1 m. at $600, 11 m. at $1,200, bonus, $95, overtime, $317.40, uniform, 37.50; T. M. Mara, $1,680, overtime, $547.40, uniforms, $75; J. A. Massey, $1,680, overtime, $568.80, uniforms, $75; C. J. Mulcahy, $1,680, overtime, $369.50, uniforms, $75; W. D. McDougall, $1,680, overtime, $374.80, uniforms, $75; A. R. Paul, $1,680, overtime, $285.50, uniforms, $75; R. Pearce, $1,680, overtime, $506.90, uniforms, $75; F. J. Purcell, $1,680; A. F. Silver, $1,680, overtime, $619.30, uniforms, $75; E. H. Targett, $1,680, relieving officer, $240, overtime, $115; A. V. Thomas, $1,680, overtime, $459.30, uniforms, $75; F. W. Vaughan, from May 12, at $1,200, bonus, $66.54, overtime, $446.70, uniform, $37.50; J. A. Ware, $1,680, overtime, $330.70, uniforms, $75.....	55,759 77
Truckmen: J. F. Edwards, to June 30, at $1,440, bonus, $4.50, overtime, $13; C. J. Kane, $1,440, bonus, $18, overtime, $48.40; J. Murray, $1,440, overtime, $194.20; F. B. Stewart, Mar. at $1,080; N. F. Sutherland, $1,440, bonus, $18, overtime, $345.90	5,412 00
Temporary employees: P. A. Bates, to May 18, at $720; J. J. Boutilier, $1,200, less 15 d., bonus, $71.92, overtime, $562.40, uniform, $37.50; A. Fenerty, $600, bonus, $315; H. D. Pugh, $1,500, overtime, $582.30, uniforms, $75; J. J. O'Neill, from May 28, at $600, overtime, $135.40	5,631 46
Cartage: Adams Transportation Co., $1,037.85; G. Thomson, $189.50	1,227 35
Rent of ground floor and basement, I.O.F. building, for express division	2,400 00
Miscellaneous payments: commission on sale of excise stamps, $640.75; postage, $520; street cars and ferries, $261.80; telephone rent, 12 m. to Feb. 28, $477.59; telephone tolls and telegrams, $629.31, petty expenses, $345.66....	2,875 11
Expenses of customs cruiser *Violetta G*: S. Smith, engineer, $1,100, bonus, $315, overtime, $502.60, uniforms, $75; gasoline, 3,704 gals., $1,144.28; services of engineers, etc., 44 d. at $8, 63 d. at $5; various supplies, repairs, etc., $1,485.81	5,289 69
Hubbard's: N. C. McLean, enforcement officer, $200; postage, $6	206 00
Ingramport: E. E. Nash, enforcement officer, $400; postage, $6	406 00
Sheet Harbour: R. Hall, sub-collector, 6 m. at $400, 6 m. at $600 (promoted from enforcement officer, Oct. 1); petty expenses, $20	519 98
Enforcement officers at outports: East Chezzetcook, T. Cook, $200; East Jeddore, H. Arnold, $200; Moser's River, W. H. Parlee, $200; Port Dufferin, W. R. Hartling, $200; Sambro, W. G. Cook, $200; Ship Harbour, W. Robertson, $200; Spry Bay, I. J. Leslie, $200; West Chezzetcook, T. T. Lapierre, $200.	1,600 00

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

Kentville ($9,635.14)

R. L. Eaton, collector, gr. 1, $1,860; G. L. Barrett, examiner, $1,200, bonus, $75; postage, $134.70; telephone rent, $40.20; petty expenses, $127.68 ..... 3,437 58
Aylesford Station: J. S. Holland, sub-collector, 3 m. at $480, 9 m. at $600; petty expenses, $49.65 ..... 619 65
Berwick: H. Thomas, sub-collector, $700; petty expenses, $207.99 ..... 907 99
Canning: A. J. Bigelow, sub-collector, from July 21, at $600; office rent, Jan. 1 to July 22, 1924, $101; travel, etc., G. C. McElhiney (Windsor, N.S.), $360; petty expenses, $129.61 ..... 1,008 35
Hall's Harbour: M. Parker, enforcement officer, 13 m. to Mar. 31, at $150; postage, $1 ..... 163 50
Harbourville: H. Barlow, enforcement officer, 13 m. to Mar. 31, at $150, less 8 d.; postage, $1 ..... 160 27
Kingsport: S. H. Loomer, sub-collector, $500; petty expenses, $57.50 ..... 557 50
Morden: Mrs. C. B. Graves, enforcement officer, $150; postage, $1 ..... 151 00
Port Williams: J. R. Starr, sub-collector, $780; petty expenses, $45.27 ..... 825 27
Wolfville: P. W. Davidson, sub-collector, gr. 1, $1,440, bonus, $18; telephone rent, $40.20; petty expenses, $305.83 ..... 1,804 03

Liverpool ($4,787.17)

C. F. Wright, collector, limited service, $1,320, registrar of shipping, $180; E. D. More, examiner, $1,260, bonus, $75, overtime, $4.80, uniforms, $75; postage, $29.76; telephone rent, $40.20; petty expenses, $177.39 ..... 3,162 15
Caledonia: G. E. Banks, sub-colector, $400; petty expenses, $16.67 ..... 416 67
Port Medway: H. E. Sawyer, enforcement officer, $900, bonus, $15; petty expenses, $43.35 ..... 958 35
Port Mouton, C. Swain, enforcement officer 250 00

Lockeport ($1,608.17)

J. R. Ruggles, collector, limited service, $1,320, bonus, $45; office rent, $120; petty expenses, $123.17 ..... 1,608 17

Lunenburg ($13,211.81)

S. E. Mack, collector, gr. 1, $1,860, registrar of shipping, $300; J. A. Anderson, clerk, $1,680; W. G. Myra, examiner, $1,560, uniforms, $75; services of watchmen on boats at 30c. and 40c an hr. and at $5 per d., $3,062.78; telephone rent, $36; petty expenses, $134.80 ..... 8,708 58
Chester: H. E. Mitchell, sub-collector, $900, bonus, $15, uniforms, $75; office rent, $80; petty expenses, $92.41 ..... 1,162 41
La Have: E. M. Reinhardt, sub-collector, $1,080, registrar of shipping, $120; office rent, $80; petty expenses, $52.38 ..... 1,332 38
Mahone Bay: T. T. Mader, sub-collector, $1,020; office rent, $60; petty expenses, $22.60 ..... 1,102 60
Riverport: E. C. Wentzel, enforcement officer, $200; postage, $5.84 ..... 205 84
Enforcement officers at outports: Conquerall Bank, F. J. Warner, $150; Petite Rivière, S. Falt, $150; Vogler's Cove, J. S. Vogler, $200; West Dublin, J. N. Mosher, $200 ..... 700 00

Middleton ($2,744.46)

C. L. Andrews, collector, limited service, $1,380, bonus, $15, uniforms, $75; office rent, $96; telephone rent, $40.20; petty expenses, $230.89 ..... 1,837 09
Margaretsville: H. S. Downie, sub-collector, $450; postage, etc., $2.37 ..... 452 37
Port George, J E. Slocomb, sub-collector 250 00
Springfield: I. W. Roop, acting sub-collector, $200; postage, $5 ..... 205 00

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

New Glasgow ($7,893.31)

S. T. McCurdy, collector, gr. 2, $2,220; A. D. Gillis, clerk, $1,680; S. M. McKenzie, cashier, $1,680; H. W. Baillie, examiner, $1,680, uniforms, $75; legal services, $24.70; telephone rent, $45; petty expenses, $181.96..... 7,586 66
Merigomish: T. B. Olding, sub-collector, $300; postage, $6.65..... 306 65

North Sydney ($16,580.06)

J. McPherson, collector, gr. 2, to Oct. 31, at $2,220, overtime, $86; F. E. Jackson, collector, gr. 2, 7 m. at $1,680, 5 m. at $1,920 (promoted from clerk, Nov. 1), overtime, $156.50, uniforms, $75; examiners: J. H. Cameron, $1,680, uniforms, $75; J. Cogan, $1,680, overtime, $76.40, uniforms, $75; D. Edwards, $1,680, overtime, $132.50, uniforms, $75; J. J. McDonald, $1,680, overtime, $225.40, uniforms, $75; H. W. Clarke, enforcement officer, $960, uniform, $37.50; postage, $210; telephone rent, $137.40; petty expenses, $67.94..... 12,259 64
East Bay, D. J. McGillivray, enforcement officer..... 150 00
Grand Narrows: sub-collectors, E. A. MacNeil, to July 31, at $350, E. R. MacNeil, from July 25, at $350; petty expenses, $29.70..... 386 25
Little Bras d'Or: enforcement officers: J. Boutillier, $250; J. De Voe, $200; C. J. Jessome, $300; postage, $2.50; telephone rent, $35.40..... 787 90
Sydney Mines: R. McDonald, sub-collector, gr. 1, $1,680; D. L. Brown, examiner, $1,200; telephone rent, $49.20; petty expenses, $67.07..... 2,996 27

Parrsboro' ($3,219.74)

J. S. Henderson, collector, limited service, $1,380, registrar of shipping, $180, bonus, $6; telephone rent, $31.20; petty expenses, $139.02..... 1,736 22
Advocate Harbour: E. C. Moore, enforcement officer, $300; telephone rent, $27. 327 00
Enforcement officers at outports: Apple River, B. D. Mosher, $300: Five Islands, H. E. Fulmer, $250; Parrsboro' Roads, I. C. Willigar, to Feb. 28, at $200; Port Greville, B. L. Hatfield, $240; Spencer's Island, G. D. Spicer, to Dec. 27, at $200; J. S. McLellan, Dec. 28 to Feb. 28, at $200..... 1,156 52

Pictou ($6,918.99)

F. P. Carroll, collector, gr. 1, $1,680, registrar of shipping, $120; J. D. P. Reid, clerk, $1,680; examiners: A. Godfrey, from Sept. 18, at $1,200, bonus, $40.21; W. F. Harris, $1,680, uniforms, $75; telephone rent, 12 m. to Feb. 28, $48; petty expenses, $236.44..... 6,202 97
Tatamagouche: sub-collectors: J. Ramsay, to Oct. 13, at $250; H. V. Cassidy, Oct. 14 to Feb. 28, at $200; petty expenses, $6..... 216 02
Officers at outports: Brûlé, J. Dunn, $150; River John, C. T. Gammon, $350.. 500 00

Port Hawkesbury ($4,657.03)

F. W. Hennessey, collector, limited service, $1,260, registrar of shipping, $120, uniforms, $75; J. J. Williams, examiner, $840, uniforms, $75; office rent, $120; petty expenses, $208.13..... 2,698 13
Marble Mountain: S. J. Macdonald, enforcement officer, to Feb. 28, at $240; postage, $4 ..... 224 00
Orangedale: enforcement officers: D. Martin, to Aug. 11, at $200, uniform, $37.50; J. H. MacDonald, Oct. 1 to Feb. 28, at $200; office rent, 7 w., $7; petty expenses, $120.10..... 320 45
Port Hastings: W. G. Forbes, sub-collector, $500, uniforms, $75; office rent, $60; postage, $5 ..... 640 00
Port Malcolm: J. A. Colford, enforcement officer, $150; postage, $1..... 151 00
West Bay: A. A. McInnis, enforcement officer, $300, uniforms, $75; postage, $4.35 379 35
Whycocomagh: D. Matheson, enforcement officer $240; petty expenses, $4.10.. 244 10

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Continued
Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Suite

Port Hood ($5,591.62)

G. B. Chisholm, collector, limited service, $1,440, less $143.30 paid by D.S.C.R., bonus, $18; A. McLellan, examiner, $300; office rent, $60; telephone rent, $34.20; petty expenses, $50.28 ..... 1,759 18
Cheticamp: W. E. Cormier, sub-collector, $960, bonus, $5.04, uniforms, $75; petty expenses, $7.41 ..... 1,047 45
Grand Etang: D. J. Doucet, enforcement officer, $240, uniform, $37.50; postage, etc., $1.67 ..... 279 17
Inverness: J. H. MacKay, sub-collector, $1,200, bonus, $15, uniform, $37.50; petty expenses, $75.61 ..... 1,328 11
Mabou: E. A. Murray, sub-collector, $250; petty expenses, $1.45 ..... 251 45
Margaree: J. A. McLeod, sub-collector, $720, uniforms, $75; office rent, July 1 to Feb. 28, $90; telephone rent, $31.20; postage, etc., $10.06 ..... 926 26

Shelburne ($3,465.35)

A. C. Bruce, collector, limited service, $1,200, registrar of shipping, $180, overtime, $15.40; telephone rent, $34.20; petty expenses, $104.74 ..... 1,534 34
Jordan Bay: E. L. Martin, enforcement officer, $150; postage, 62c 150 62
North East Harbour: sub-collectors, G. B. Swaine, $425, J. L. Greenwood (acting), Feb. 3 to 28 at $200; petty expenses, $20.99 ..... 461 46
Port Clyde: W. B. Strang, sub-collector, 12 m. to Feb. 28, $399.96; office rent, $60; petty expenses, $29.83 ..... 489 79
Sandy Point: A. S. Goodick, sub-collector, $720, overtime, $26.50, uniforms, $75; petty expenses, $7.64 ..... 829 14

Sydney ($22,629.84)

P. C. Campbell, collector, gr. 3, $2,520, registrar of shipping, $240; J. H. Scott, assistant appraiser, $2,160; E. McPherson, senior clerk, $2,100; clerks: A. D. Gillis, $1,680, overtime, $21.60; A. A. McIsaac, $1,680, overtime, $21.60; Miss J. McKenzie, $1,680; examiners: J. L. Bray, $1,680, overtime $63, uniforms, $75; J. M. Campbell, 3 m. at $1,260, 9 m. at $1,380, overtime, $87.50, uniforms, $75; T. Chisholm, $1,680, uniforms, $75; D. W. Scott, 6 m. at $1,200, 6 m. at $1,320, overtime, $60.50, uniforms, $75; services of boatmen, at $5 per trip, $130; telephone rent, $119.40; petty expenses, $473.56.... 19,307 16
Louisburg: A. W. Stacey, sub-collector, gr. 1, 9 m. at $1,380, 3 m. at $1,500, bonus, $56.25, overtime, $27, uniforms, $75; office rent, $250; telephone rent, $30; petty expenses, $106.98 ..... 1,955 23
Port Morien: J. Orr, sub-collector, $660; telephone rent, $24 ..... 684 00
Officers at outports: Gabarouse Bay, F. M. Reid, Aug. 6 to Feb. 28, at $200, less 32 d.; J. L. Bagnell, Oct. 23 to Nov. 23, at $200; E. McGillivray, Apr. 1 to Aug. 6, at $300; Lingan, J. A. McDonald, from Mar. 6, at $960; Mainadieu, D. Lahey, $250; New Waterford, A. Chiasson, from Mar. 16, at $600; P. W. Coady, Jan. 3 to Mar. 15, at $600 ..... 683 45

Truro ($9,034.20)

J. H. Slackford, collector, gr. 2, 9 m. at $1,920, 3 m. at $2,040; R. H. Pope, senior clerk, to May 31, at $2,100; N. S. Ross, senior clerk, 3 m. at $1,680, 9 m. at $1,740 (promoted from clerk, July 1); J. McKenzie, cashier and computing clerk, $1,360; J. D. Hopper, examiner, $1,680, overtime, $96, uniforms, $75; legal services, $43; telephone rent, $101.40; petty expenses, $135.25.... 7,715 65
Great Village: J. A. Blaikie, sub-collector, $950; telephone rent, $24; petty expenses, $38.50 ..... 1,012 50
Little Bass River: W. C. Lewis, enforcement officer, $300; postage, $6.05 ... 306 05

Votes 364 & 484—Salaries and Contingencies at Ports: Nova Scotia
—Concluded

Traitements et dépenses contingentes aux ports d'entrée: Nouvelle-Ecosse
—Fin

Weymouth ($6,193.81)

A. H. Brooks, collector, limited service, $1,380, registrar of shipping, $120; W. J. McMahon, examiner, $1,020, relieving officer, $240, bonus $198, uniform, $35; office rent, $250; telephone rent, $31.50; petty expenses, $92.88	3,367	38
Barton (outport closed May 1): office rent, $1; petty expenses, $68	69	00
Belliveau's Cove: E. E. Theriault, sub-collector, $400; petty expenses, $9.74	409	74
Church Point: P. A. Saulnier, sub-collector, $500; petty expenses, $38.58	538	58
Meteghan: L. T. Melanson, examiner, $400; postage, $6	406	00
Meteghan River: E. U. Doucet, sub-collector, $780; petty expenses, $46	826	00
Plympton: enforcement officers, J. McKay, to July 28, at $150; F. P. Warner, July 29 to Feb. 28, at $200; petty expenses, $5.16	172	16
Salmon River: F. P. Deveau, sub-collector, $400; postage, $4.93	404	93

Windsor ($9,724.09)

J. O'Brien, collector, gr. 1, $1,860, registrar of shipping, $120; clerks: J. Cox, $1,680; G. C. McElhiney, $1,320; A. H. Spence, examiner, $1,680, uniforms, $75; telephone rent, $41.90; petty expenses, $243.72	7,020	62
Cheverie: B. H. McLaughlin, enforcement officer, $540; postage, $3.90	543	90
Hantsport: W. D. Comstock, sub-collector, $1,080, bonus, $15; petty expenses, $42.32	1,137	32
Maitland: R. MacDougall, sub-collector, $400, registrar of shipping, $60; petty expenses, $56	516	00
Noel: N. Dill, enforcement officer, $199.92; postage, $1.83	201	75
Walton: A. Woolaver, enforcement officer, $300; postage, $4.50	304	50

Yarmouth ($17,081.87)

S. Harding, collector, gr. 2, $2,220, registrar of shipping, $240; M. C. Wyman, assistant appraiser, $2,160, overtime, $94, uniform, $37.50; S. C. Hood, cashier and computing clerk, $1,920, overtime, $155, uniforms, $75; J. D. Pothier, clerk, $1,680, overtime, $210, uniforms, $75; examiners: J. W. Boyd (senior), $1,860, overtime, $204, uniforms, $75; C. R. Moores, $1,560, overtime, $208.50, uniforms, $75; A. Rogers, $1,680; J. Hare, board, etc., $64, overtime, $31; telephone rent, $146.40; petty expenses, $357.21	15,127	61
Abbott's Harbour: F. D'Entremont, enforcement officer, $200; postage, $2.51	202	51
Lower East Pubnico: C. V. Amiro, sub-collector, $780, overtime, $45; office rent, $50; petty expenses, $183.91	1,058	91
Tusket: T. K. Lent, sub-collector, to May 31, at $350; A. S. Hatfield, sub-collector, from July 10, at $200; office rent, $8.53; petty expenses, $128.74	340	69
Wedgeport: V. Richards, enforcement officer, $350; postage, $2.15	352	15
	397,870	11
LESS—Bonus charged to Vote 363 (Page D—141), $2,545.12; uniforms, charged to Miscellaneous Customs, (Page D—52), $6,297.50; amounts refunded by masters of ships at Lunenburg, $7,355.30	16,197	92
Total as on Page D—52	**$ 381,672**	**19**

Votes 364 & 484—Salaries and Contingencies at Ports: Prince Edward Island
Traitements et dépenses contingentes aux ports d'entrée: Ile du Prince-Edouard

Charlottetown ($29,302.86)

W. R. Robertson, collector, gr. 2, to Oct. 31, at $2,220, registrar of shipping, $140; J. D. MacMillan, collector, gr. 2, 8 m. at $1,680, 4 m. at $1,920 (promoted from clerk, Dec. 1), registrar of shipping, 4 m. to Mar. 31, $80, overtime, $4; assistant appraisers, F. H. Beer, to June 30, at $2,160; E. de B. Peake, $1,980; J. A. Fraser, cashier, 11 m. at $1,680, 1 m. at $1,740, overtime, $5.50; senior clerks: L. W. Goodwin, 3 m. at $1,380, 8 m. at $1,500, 1 m. at $1,740, bonus, $18.75, overtime, $15 (promoted from clerk, Mar. 1); J. A. MacNeil, 2 m. at $1,500, 10 m. at $1,740; M. J. Moren, to Dec. 31, at $2,100; F. L. Coyle, clerk, $1,440, bonus, $18, overtime, $33.50; clerk-stenographers: Miss L. A. McMahon, $1,260, bonus, $198; Miss H. Praught, Nov. 12 to Dec. 3, at $600	15,274 26
Examiners: R. F. Acorn, 6 m. at $1,260, 6 m. at $1,380, bonus, $75; W. G. Bruce, $1,620, overtime, $45, uniforms, $75; S. F. Doyle, $1,680; A. McKinnon, $1,680, overtime, $287, uniforms, $75	6,857 00
Cartage, $128.75; legal services, $23.79; telephone rent, $174; petty expenses, $421.67	748 21
Cardigan: F. Gallant, sub-collector, $300, uniform, $37.50; postage, $8	345 50
Crapaud: N. Waddell, sub-collector, $350, overtime, $18; postage, $2.14	370 14
Georgetown: T. E. Morrisey, sub-collector, $1,020, uniforms, $75; petty expenses, $8.81	1,103 81
Grand River: J. A. McDonald, enforcement officer, 9 m. at $150, 3 m. at $200; petty expenses, $15.24	177 74
Halliday's Wharf: M. McPherson, enforcement officer, $120; postage, $1.25	121 25
Montague: E. Parkham, sub-collector, $1,020, uniforms, $75; telephone rent, $30; petty expenses, $23.60	1,148 60
Murray Harbour: H. A. Bell, sub-collector, $250, uniforms, $75; postage, $7.89	332 89
Murray River: A. J. McInnis, enforcement officer, $420, uniforms, $75; postage, $5	500 00
New London: N. Nicholson, enforcement officer, $200; postage, $1.56	201 56
Orwell: A. B. MacDonald, enforcement officer, $120; postage, 88c.	120 88
Pinette: J. D. McDonald, enforcement officer, $120; postage, $1	121 00
St. Peters: J. J. McKinnon, sub-collector, $200; postage, $6.10	206 10
Souris: sub-collectors: A. Currie, to Oct. 31, at $750, bonus, $183.75, uniform, $37.50, overtime, $88; W. G. Cheverie, Mar. 11 to 31, at $750; N. Pierce, enforcement officer, $250, uniforms, $75; W. G. Bruce (Charlottetown), board and travel, $331.33, overtime, $6; petty expenses, $20.12	1,471 54
Vernon River Bridge: T. J. Furness, enforcement officer, $200; postage, $2.38	202 38

Summerside ($9,478.80)

H. M. Baker, collector, gr. 1, $1,860; examiners: E. N. McQuarrie, 3 m. at $1,440, 9 m. at $1,560, overtime, $47, uniforms, $75; W. J. Whitney, $1,440, bonus, $18; telephone rent, $33; petty expenses, $113	5,116 00
Alberton: A. F. Hardy, sub-collector, $900, bonus, $15, uniform, $37.50; petty expenses, $12.12	964 62
Malpeque: J. Burns, enforcement officer, $200; postage, $3.06	203 06
Miminegash: M. D. Lacey, enforcement officer, $240; postage, $1.59	241 59
Port Borden: C. E. MacDonald, $1,320, bonus, $15, overtime, $179, uniforms, $75; W. J. Whitney (Summerside), board, etc., $39.60, overtime, $57.50; petty expenses, $21.61	1,707 71
Tignish: W. A. Gaudet, sub-collector, $1,140, uniform, $37.50; petty expenses, $68.32	1,245 82
	38,781 66
LESS—Bonus charged to Vote 363 (Page D—141), $541.50; uniforms charged to Miscellaneous Customs (Page D—52), $825	1,366 50
Total as on Page D—52	$ 37,415 16

Votes 364 & 484—Salaries and Contingencies at Ports: New Brunswick
Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick

Bathurst ($7,306.78)

C. J. Melanson, collector, gr. 1, $1,860; J. E. White, examiner, 3 m. at $1,320, 9 m. at $1,440, bonus, $32.25, uniforms, $75; A. Chiasson, enforcement officer, Lameque, from April 22, at $200; telephone rent, $39; petty expenses, $395.29 ..... 3,999 87
Caraquet: J. P. Foley, sub-collector, $960, bonus, $15, uniforms, $75; office rent, $48; petty expenses, $105.30 ..... 1,203 30
Little Shippegan: enforcement officers, J. A. Wilson, April 1 to 30, at $250; M. G. Wilson, from June 5, at $200; petty expenses, $6 ..... 191 21
Shippegan: W. P. Manzerolle, sub-collector: from Sept. 17, at $1,020, uniform, $37.50; board, C. M. Kelly (St. John), $522.85; office rent, 15 m. to Mar. 31, $45; postage, etc., $82.38 ..... 1,237 40
Enforcement officers at outports: Stonehaven, T. W. Riordon, $200; Tracadie, J. R. Young, $400, uniforms, $75 ..... 675 00

Campbellton ($4,910.53)

C. B. Fairley, collector, gr. 1, April 1 to 14, at $1,320, bonus, $7.23; F. W. Campbell, clerk, from June 2, at $1,200, collector, gr. 1, from Aug. 1, at $1,560, bonus, $12.30; A. R. Metzler, examiner, $1,200; T. R. O'Keefe, clerk, July 2 to 4, at $960; board, etc., F. L. Ross (St. John), $476.40; legal services, $15; telephone rent, $40.20; petty expenses, $156 ..... 3,201 57
Dalhousie: J. B. Delaney, sub-collector, $1,380, uniforms, $75; telephone rent, $33; petty expenses, $20.96 ..... 1,508 96
Jacquet River: D. McAlister, enforcement officer 200 00

Chatham ($9,274.10)

G. Watt, collector, gr. 1, $1,860, registrar of shipping, $300; examiners, M. F. Haley, $1,680; F. P. Heckbert, $1,380, bonus, $75, uniforms, $75; telephone rent, $39; petty expenses, $194.74 ..... 5,603 74
Buctouche: A. Legere, sub-collector, $840, uniforms, $75; office rent, $60; petty expenses, $84.04 ..... 1,059 04
Richibucto: J. D. McMinn, sub-collector, $1,140, registrar of shipping, $120, uniforms, $75; B. E. Johnson, examiner, $800, less 8 d., bonus, $308, uniform, $37.50; D. O. Richard, enforcement officer, $120; postage, etc., $28.23 .... 2,611 32

Fredericton ($12,245.81)

L. C. MacNutt, collector, gr. 3, $2,340; H. G. Winter, asst. appraiser, $2,160; F. P. Colter, cashier and computing clerk, $1,920; C. O. Brooks, clerk, $1,200, bonus, $75; examiners, J. D. Chase, $1,680, uniforms, $75; F. Hale, $1,200, bonus, $75, uniforms, $75; Miss L. C. Goodspeed, clerk-stenographer, 6 m. at $960, 6 m. at $1,020; legal services, $15; telephone rent, $54.60; petty expenses, $386.21 ..... 12,245 81

McAdam Junction $(21,414.13)

F. T. Lister, collector, gr. 2, $2,220; examiners, R. W. Cropley, $1,680, overtime, $295.90, uniforms, $75; E. M. Crotty, $1,680, overtime, $275.40, uniforms, $75; E. L. Hunter, 3 m. at $1,260, 9 m. at $1,380, bonus, $60.96, overtime, $294.10, uniforms, $75; D. T. Lister, $1,680, overtime, $270.70, uniforms, $75; J. T. Meating, $1,500, overtime, $290.60, uniforms, $75; C. Nason, $1,680, overtime, $293.10, uniforms, $75; L. G. Speedy, $1,680, overtime, $287.60, uniforms, $75; F. M. Thorburn, $1,680, overtime, $473.90, uniforms, $75; T. H. Wetmore, enforcement officer, $1,260, bonus, $15, uniforms, $75; postage, $250; petty expenses, $10.12 ..... 19,902 38
St. Croix: A. C. Kelly, enforcement officer, 3 m. at $1,260, 9 m. at $1,380, bonus, $3.75, uniforms, $75; office rent, $60; petty expenses, $23 ..... 1,511 75

Votes 364 & 484—Salaries and Contingencies at Ports: New Brunswick
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick
—Suite

Moncton ($18,592.48)

J. A. Girouard, collector, gr. 3, $2,340; M. C. Steeves, asst. appraiser, 3 m. at $1,740, 9 m. at $1,860; E. J. LeBlanc, cashier and computing clerk, $1,680; clerks, F. A. Conroy, $1,200, less 4 d.; O. B. McQuarrie, $1,380, bonus, $75, overtime, $3; S. B. Murray, 9 m. at $1,260, 3 m. at $1,380, bonus, $75; A. W. Henry, examiner, 3 m. at $1,260, 9 m. at $1,380, uniforms, $75; R. H. Stewart, truckman, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, overtime, $3; cartage, $299.80; telephone rent, $111.60; petty expenses, $415.55 ..... 13,450 05

Albert: H. W. Crocker, sub-collector, $450; petty expenses, $48.97 ..... 498 97

Dorchester: F. Cook, sub-collector, $1,140; office rent, 15 m. to Mar. 31, $50; petty expenses, $43.50 ..... 1,233 50

Hillsboro: H. J. Steeves, sub-collector, $1,320, bonus, $15, uniforms, $75; petty expenses, $118.20 ..... 1,528 20

Shediac: W. Avard, sub-collector, $1,200, bonus, $15, uniforms, $75; office rent, $120; petty expenses, $116.69 ..... 1,526 69

Officers at outports: Alma, H. A. Joyce, to June 18, at $400; L. Butland, from July 3, at $200; Harvey, L. Bishop, to Aug. 15, at $120; Waterside, W. H. Martin, to Aug. 15, at $200 ..... 355 07

Newcastle ($2,567.06)

A. L. Flett, examiner, 3 m. at $1,200, 5 m. at $1,320, collector, gr. 1, from Dec. 1, at $1,560, bonus, $50, uniforms, $75; J. B. Sullivan, examiner, from Dec. 29, at $1,200; board, etc., L. Vienneau (St. John), $570.45; telephone rent, $39; petty expenses, $152.93 ..... 2,567 06

St. Andrews ($10,085.30)

T. R. Wren, collector, gr. 1, $1,860, registrar of shipping, $240; D. G. Hanson, examiner, $1,680, overtime, $182.50, uniforms, $75; H. L. Yeomans (St. John), board and travel, $54.25, overtime, $1; office rent, $240; telephone rent, $25.20; petty expenses, $112.16 ..... 4,470 11

Campobello: W. H. Carson, sub-collector, $1,200, bonus, $15, overtime, $125.50, uniforms, $75; office rent, $60; petty expenses, $42.71 ..... 1,518 21

Grand Harbour: D. I. McLaughlin, enforcement officer, $500, uniforms, $75; office rent, $18 ..... 593 00

Lord's Cove: T. L. Trecarten, sub-collector, $1,140, uniforms, $75; office rent, $60; petty expenses, $70.48 ..... 1,345 48

North Head: C. Dixon, sub-collector, $1,140, overtime, $110.50, uniforms, $75; office rent, $50; telephone rent, $15; petty expenses, $75.85 ..... 1,466 35

Wilson's Beach: enforcement officers, J. A. Newman, to Oct. 7, at $550, overtime, $30, uniform, $37.50; A. J. Mitchell, from Dec. 2, at $550, overtime, $10; C. P. Wills (St. John), board and travel, $135.76, overtime, $5; petty expenses, $6.77 ..... 692 15

St John ($200,845.11)

C. B. Lockhart, collector, gr. 5, $3,600; S. W. Wilkins, surveyor, $2,520, C. F. Tilley, chief clerk, $2,400; H. P. Allingham, asst. appraiser, $2,160; W. M. Campbell, asst. registrar of shipping, 9 m. at $1,740, 3 m. at $1,860, overtime, $172.80; R. J. Murphy, account clerk, $2,100; W. G. Haslam, supervising officer, $2,040, overtime, $436; R. A. McLaughlin, cashier, $1,980; express and postal cashiers, R. Clerk, to June 30, at $1,860; R. I. Cunningham, 6 m. at $1,800, 6 m. at $1,860, overtime, $36 (promoted from express and postal computing clerk, Oct. 1); J. L. Finley, 9 m. at $1,740, 3 m. at $1,860; F. A. Scott, cashier and computing clerk, $1,560; B. V. Weston, special officer, gr. 1, 9 m. at $1,260, 3 m. at $1,680, overtime, $279.70, uniforms, $75; warehouse keepers, R. McCarthy, to Sept. 30, at $1,680; L. Trafton, 6 m. at $1,680, 6 m. at $1,740 (promoted from clerk, Oct. 1); F. P. Lawson, truckman, 9 m. at $1,260, 3 m. at $1,380, bonus, $75, overtime, $37; messengers, G. G. Hetherington, $1,000; W. E. Masson, $1,000, bonus, $315 ..... 33,096 50

Votes 364 & 484—Salaries and Contingencies at Ports: New Brunswick
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick
—Suite

St. John—Con.—Suite

Divisional appraisers: J. H. Hamilton, $2,820, overtime, $26; J. McKinney, $2,820; D. Murphy, 6 m. at $2,580, 6 m. at $2,700	8,306 00
Special excisemen: O. A. Geldart, gr. 2, $2,340; J. McGowan, gr. 1, $1,740; J. W. Murphy, gr. 1, $2,040	6,120 00
Senior clerks: W. J. Fitzpatrick, $2,100; M. Morrissey, $2,100, overtime, $15.40; H. C. Ring, $2,100; L. E. Tapley, $2,100, overtime, $17	8,432 40
Computing clerks: F. S. MacFarlane, $2,040, overtime, $92.10; E. F. McDonald, $2,040; A. C. Powers, $2,040; A. T. Seaton, $1,740; W. A. Weeks, 9 m. at $1,860, 3 m. at $1,980; F. J. Wilson, $2,040; C. H. Wright, $1,740	13,622 10
Express and postal computing clerks: L. Gorman, $1,800; J. L. Killorn, $1,800, overtime, $36; O. J. Lawson, $1,800; C. P. Wetmore, $1,800, overtime, $2....	7,238 00
Clerks: R. Y. Ganong, $1,680; H. W. Ievers, $1,680; C. M. Kelly, $1,200, bonus, $75, overtime, $137.70, uniforms, $75; R. F. Knox, $1,680; R. F. Logan, $1,500, overtime, $90.80; H. G. McKee, $1,200, overtime, $56.60; W. Pitt, $1,680; R. W. Thornton, $1,680	12,735 10
Senior examiners: F. C. Abbott, $1,860, overtime, $399.40, uniforms, $75; J. E. Dinsmore, $1,860, overtime, $457.80, uniforms, $75; T. Heffernan, $1,860, overtime, $370.60, uniforms, $75; J. L. Mullaly, $1,860	8,892 80
Examiners: W. B. Abell, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $168.40, uniforms, $75; J. L. Armstrong, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $8.50; R. S. Bonnell, $1,680, overtime, $343.60, uniforms, $75; J. A. Boyle, $1,380, bonus, $75, overtime, $402, uniforms, $75; B. A. Burdon, $1,320, bonus, $75, overtime, $7; I. D. Cameron, $1,500, overtime, $130.60; C. W. Carvell, $1,200, bonus, $258, overtime, $1; A. A. Codire, 6 m. at $1,500, 6 m. at $1,620, overtime, $230.40, uniforms, $75; W. J. Coholan, $1,560; O. Cole, $1,500, overtime, $211.90, uniforms, $75; E. W. Corbett, $1,680, overtime, $217.80, uniforms, $75; J. A. Donovan, $1,680, overtime, $160.41, uniforms, $75; R. C. Farmer, $1,680; C. W. Folkins, 6 m. at $1,260, 6 m. at $1,380, bonus, $75, overtime, $258.80, uniforms, $75; E. F. Fulton, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $451.20, uniforms, $75; J. P. Greig, $1,440, bonus, $18, overtime, $356.70, uniforms, $75; F. E. Groves, 10 m. to Jan. 31, at $1,380, bonus, $62.50 (transferred to Inspection); G. H. Hayter, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $258.80; uniforms, $75; J. G. Henderson, $1,320, bonus, $75; C. E. Herrington, $1,200, bonus, $49.40, overtime, $297.50; J. Jenkins, $1,680, overtime, $283, uniforms, $75	35,445 51
Examiners (continued): W. T. Lanyon, 3 m. at $1,620, 9 m. at $1,680, overtime, $219.70, uniforms, $75; P. A. Lavoie, $1,440, bonus, $18, overtime, $211.30, uniforms, $75; W. P. McCormick, $1,500, less $62.98 paid by D.S.C.R., overtime, $210.40, uniforms, $75; J. R. McMillan, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $333.20, uniforms, $75; G. McSherry, $1,680, overtime, $303.90, uniforms, $75; T. Morrissey, $1,680, overtime, $212, uniforms, $75; D. A. Munro, $1,500, less 26 d., overtime, $16.80, uniforms, $75; F. Nice, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75, overtime, $16; J. Porter, $1,200, bonus, $75, overtime, $1; E. J. Puddy, $1,500, overtime, $198.50, uniforms $75; J. B. Rainsford, April 1 to July 5, Sept. 9 to Mar. 31, at $1,500, less $237.09 paid by D.S.C.R., overtime, $15.50; F. L. Ross, 3 m. at $1,320, 9 m. at $1,440, relieving officer, $240, overtime, $207.90, uniforms, $75; W. L. Smith, 9 m. at $1,200, 3 m. at $1,320, bonus, $44.18, overtime, $311.10, uniforms, $75; J. Stanton, $1,680, overtime, $216, uniforms, $75; C. W. Thompson, $1,680, overtime, $106.30; D. T. Thompson, $1,560, overtime, $212.50, uniforms, $75; S. S. Thorne, to Oct. 31, at $1,440, bonus, $10.50, overtime, $10; S. C. Tippett, $1,680; L. Vienneau, $1,500, relieving officer, $240, uniforms, $75; A. S. Willett, $1,680, overtime, $287.70, uniforms, $75; C. P. Wills, 3 m. at $1,260, 9 m. at $1,380, overtime, $86, uniforms, $75; G. Wilson, $1,680; F. W. Winslow, $1,680; H. L. Yeomans, $1,500, overtime, $39.90; W. H. Young, $1,500, overtime, $58, uniforms, $75	41,979 90

Votes 364 & 484—Salaries and Contingencies at Ports: New Brunswick
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick
—Suite

St. John—Conc.—Fin

Clerk-stenographers: Miss L. Graham, 6 m. to Mar. 31, at $960; Miss J. I. MacDougall, $1,260; R. J. Wall, to June 28, at $960; Miss C. Ward, $1,260, bonus, $198 ..... 3,432 66

Cartage, $1,823.65; commission on sale of excise stamps, $912.06; legal services, $355.86; postage, $920; street cars and ferries, $412; telephone rent, $512.98; telephone tolls and telegrams, $659.17; petty expenses, $278.19..... 5,873 91

Expenses of customs cruiser *Ephie L.*: G. L. Belyea, chief engineer, $1,000, bonus, $315, overtime, $251.70, uniforms, $75; A. Anderson, watchman, $960, bonus, $315, overtime, $411.60; H. S. Little, seaman, $900, bonus, $315, overtime, $258.70, uniforms, $75; engine, generator, etc., $300; gasoline, 3,557 gal., $937.07; polarine, 200 gal., $166.12; labour, $173.58; wharfage, $251.50; petty expenses, $229.80..... .... 6,935 07

Back Bay: G. Chubb, enforcement officer, $300; postage, $4.83..... 304 83

Beaver Harbour: G. W. McKay, enforcement officer, $1,140, uniforms, $75; livery, $271.50; postage, etc., $7.86..... 1,494 36

Chance Harbour: D. Thompson, enforcement officer, $400; postage, $3.65..... 403 65

Lepreau: J. E. Haggerty, enforcement officer, $250; postage, 96c..... 250 96

Lorneville: A. McAllister, enforcement officer, $200; postage, $2..... 202 00

St. George: J. O. Spinney, sub-collector; $1,260, bonus, $5.04, uniforms, $75; office rent, $200; telephone rent, $34.20; petty expenses, $149.12..... 1,723 36

St. Martins: R. A. Love, sub-collector, $840, uniforms, $75; petty expenses, $144.87 ..... 1,059 87

Sussex: J. T. Kirk, sub-collector, gr. 1, to June 30, at $1,680; A. E. Pearson, sub-collector, gr. 1, from Sept. 23, at $1,260, bonus, $39.16; C. W. Stockton, examiner, $1,380, bonus, $75, uniforms, $75; board, etc., I. D. Cameron (St. John), $486.60; telephone rent, $69; petty expenses, $93.38..... 3,296 13

St. Stephen ($24,029.02)

W. L. Grant, collector, gr. 2, $2,220; examiners, A. R. Goucher, $1,680, overtime, $194.40; W. B. Hawthorne, $1,680, overtime, $393.20, uniforms, $75; W. A. Toland, 6 m. at $1,320, 6 m. at $1,440, bonus, $46.50, overtime, $399.10, uniforms, $75; T. M. Vanstone, $1,680, overtime, $54, uniforms, $75; clerks, F T. Dorey, $1,200, bonus, $75, overtime, $188.20; L. H. Webber, 9 m. at $1,320, 3 m. at $1,440, bonus, $60.75, overtime, $407.30, uniforms, $75; office rent, $350; telephone rent, $87.60; petty expenses, $468.96..... 14,215 01

Milltown: D. K. Harmon, sub-collector, gr. 1, $1,680, overtime, $45, uniforms, $75; examiners, A. Baxter, $1,380, bonus, $75, overtime, $52.20, uniforms, $75; S. Busby, 3 m. at $1,320, 9 m. at $1,380, bonus, $75, overtime, $54, uniforms, $75; A. Campbell, $1,380, bonus, $75, overtime, $45, uniforms, $75; K. J. Webber, $1,200, bonus, $75, overtime, $54, uniforms, $75; fuel, $207; office rent, $125; telephone rent, $37.20; petty expenses, $84.61..... 8,384 01

Upper Mills, K. M. Woodcock, enforcement officer, $960, bonus, $15, overtime, $380, uniforms, $75 ..... 1,430 00

Sackville ($4,493.15)

F. W. George, collector, gr. 1, $1,860; R. W. Duncan, examiner, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, uniforms, $75; legal services, $50; office rent, 5 m. to Aug. 31, $125; telephone rent, from Sept. 9, $22.45; petty expenses, $125.68 .... 3,563 13

Port Elgin: J. C. Harper, sub-collector, $840, uniforms, $75; petty expenses, $15.38 .... 930 38

Votes 364 & 484—Salaries and Contingencies at Ports: New Brunswick
—Concluded

Traitements et dépenses contingentes aux ports d'entrée: Nouveau-Brunswick
—Fin

Woodstock ($37,785.50)

G. E. Balmain, collector, gr. 1, $1,860; clerks, T. L. McCaffrey, to Aug. 31, at $1,680; J. A. Watson, from Sept. 8, at $1,200; examiners, U. Hanson, to June 30, at $1,560, uniform, $37.50; F. N. McCormick, 6 m. at $1,320, 6 m. at $1,440, bonus, $46.50; board, travel, etc., H. G. McKee (St. John), $377.30, overtime, $3.60; F. L. Ross (St. John), $100.15; telephone rent, $40.20; petty expenses, $336.99	5,948 90
Andover: R. C. Loose, enforcement officer, $900, bonus, $15, overtime, $211.80, uniforms, $75; postage, $6	1,207 80
Aroostook: R. Kelly, sub-collector, $1,680, overtime, $452.20, uniforms, $75; J. W. Howard, 3 m. at $1,260, 9 m at $1,380, bonus, $75, overtime, $459.80, uniforms, $75; telephone rent, $25.20; petty expenses, $94.50	4,286 70
Centreville: L. A. White, sub-collector, 5 m. at $600, examiner, 7 m. at $1,200, bonus, $175, overtime, $313, uniforms, $75; L. A. London, sub-collector, from Dec. 10, at $600, bonus, $97.38, overtime, $81, uniform, $37.50; F. L. Ross (St. John), overtime, $41, board and travel, $122.75; C. P. Wetmore (St. John), overtime, $12; office rent, $144; petty expenses, $118.63	2,352 74
Clair: T. Paillard, sub-collector, $1,260, overtime, $465.10, uniforms, $75; office rent, $100; telephone rent, $39; petty expenses, $42.70	1,981 80
Connors: C. A. Pincombe, enforcement officer, $1,260, bonus, $15, overtime, $400.60, uniforms, $75; postage, $8.20	1,758 80
Debec: J. R. Kirkpatrick, sub-collector, gr. 1, to Dec. 31, at $1,680, overtime, $107, uniform, $37.50; R. W. Price, enforcement officer, $1,080, overtime, $150, uniforms, $75; A. Codire (St. John), overtime, $18; F. N. McCormick, overtime, $17.60; C. P. Wills (St. John), overtime, $16; office rent, $60; petty expenses, $137.18	2,958 28
Edmundston: J. G. Sirois, sub-collector, gr. 1, $1,560, overtime, $521.80, uniforms, $75; A. J. Dube, examiner, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $478.80, uniforms, $75; office rent, to Mar. 15, $287.50; telephone rent, $39; petty expenses, $71.13	4,533 23
Grand Falls: H. J Kelly, sub-collector, $1,260, uniforms, $75; examiners, G. M. Leslie, to Aug. 8, at $900; I. C. McCluskey, from Sept. 13, at $900; telephone rent, $24; petty expenses, $113.09	2,286 44
Green River: J. Theriault, sub-collector, to May 31, at $500; W. Ringuette, sub-collector, from July 3, at $780, uniform, $37.50; R. W. Price (Debec), overtime, $41, board, $103; petty expenses, $12.43	858 05
Richmond Road: W. H. Lindsay, enforcement officer, $1,260, overtime, $503.40, uniforms, $75; G. H. Hayter (St. John), board, etc., $60.30, overtime, $36.40; petty expenses, $25.87	1,960 97
St. Hilaire: F. Corno, enforcement officer, $600, uniforms, $75; postage, $2	677 00
St. Leonards: J. J. Walsh, sub-collector, gr. 1, to Aug. 31, at $1,500, overtime, $168.60, uniform, $37.50; examiners, A. Gaudreau, May 5 to Sept. 30, at $1,320, Oct. 1 to Mar. 31, at $1,380, bonus, $52.01, overtime, $202.20, uniforms, $75; E. J. Roy, $1,380, overtime, $265.40, uniforms, $75; L. A. Lapointe, Sept. 15 to Feb. 28, at $1,200, bonus, $40.83, overtime, $163.20; C. W. Folkins (St. John), board and travel, $56.30, overtime, $12; coal, $105; telephone rent, $24; petty expenses, $223.62	5,284 81
Enforcement officers at outports: Bath, G. A. Giberson, $399.98; Bloomfield, E. L. Cluff, $900, bonus, $15, overpaid, $300, uniforms, $75	1,689 98
	353,549 33
LESS—Bonus charged to Vote 363 (Page D—141), $5,434.99; uniforms charged to Miscellaneous Customs (Page D—52), $7,350	12,784 99
Total as on page D—52	$340,764 34

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec
Traitements et dépenses contingentes aux ports d'entrée: Québec

Abercorn ($11,759.60), outport under Sutton, from Jan. 1

F. F. Fyles, collector, gr. 1, to Dec. 31, at $1,860, overtime, $663.60, uniforms, $75; examiners: W. E. Dow, to Dec. 31, at $1,500, overtime, $562.20, uniforms, $75, V. P. Gendron, 3 m. at $1,560, 6 m. to Dec. 31, at $1,680, overtime, $560.90, uniforms, $75; C. Hall, to Dec. 31, at $1,680, overtime, $612.80, uniforms, $75; H. A. Hebert, to Dec. 31, at $1,620, overtime, $471.70, uniforms, $75; P. E. Jensen, to Dec. 31, at $1,620, overtime, $11.20, uniform, $37.50.... 10,734 90

Highway lighthouses, 2 at $271, maintenance, $18; office rent, $135; telephone rent, $26.25; petty expenses, $303.45 ..... 1,024 70

Athelstan ($35,627.17)

C. M. Oney, collector, gr. 2, 6 m. at $2,160, 6 m. at $2,220, overtime, $522, uniforms, $75; H. G. Bickford, clerk, $1,560, overtime, $595.60, uniforms, $75; examiners: W. M. Grant, $1,680, overtime, $47, uniform, $37.50; F. W. Hutchings, $1,560, overtime, $618.60, uniforms, $75; H. J. McCaffrey, $1,200, overtime, $638.20, uniforms, $75; W. E. Rowat, $1,680, overtime, $581.20, uniforms, $75; G. G. Burchell, freight examiner, Malone Jct., U.S., $1,680.. 14,965 10

Office rent, $450; postage, $292.81; telephone rent, $35.88; commission on sale of excise stamps at Huntingdon, $39.02; petty expenses, $614.31..... 1,432 02

Dundee: J. D. McMillan, sub-collector, $1,320, overtime, $692.80, uniforms, $75; F. England (Montreal), board and travel, $50.10, overtime, $93.40; postage, etc., $49; telephone rent, $21..... 2,301 30

Franklin Centre: R. C. Manning, enforcement officer, $960, overtime, $728.40; office rent, $50; postage, $28.17 ..... 1,766 57

Frontier: W. M. Horne, enforcement officer, $600, overtime, $599.80; postage, $5 1,204 80

Hemmingford: W. A. Orr, sub-collector, $1,320, bonus, $15, overtime, $574, uniforms, $75; R. Rodrigue (Trout River), travel, etc., $160.70, overtime, $93.40; highway lighthouses, 2 at $271, maintenance, $36; office rent, $187.50; telephone rent, $32.20; petty expenses, $141.58 ..... 3,177 38

Herdman, W. A. Fennell, enforcement officer, $500, overtime, $602..... 1,102 00

Ste. Agnès de Dundee: L. J. McCaffrey, sub-collector, 3 m. at $1,380, 9 m. at $1,500, overtime, $636; F. R. Maxwell, examiner, 6 m. at $1,260, 6 m. at $1,380, bonus, $75, overtime, $350, uniforms, $75; R. Rodrigue (Trout River), travel, etc., $34, overtime, $18; highway lighthouses, 2 at $271, maintenance, $36; office rent, $120; postage, $60; telephone rent, $21..... 4,757 00

Trout River: H. T. Wilson, sub-collector, $1,200, bonus, $15, overtime, $688.80, uniforms, $75; R. Rodrigue, examiner, $1,140, overtime, $583.20, uniform, $37.50; board, etc., F. England, $124, overtime, $55.80, H. McCaffrey (Ste. Agnès), $44.40, overtime, $60.80; highway lighthouses, 2 at $271, maintenance $36; office rent, $187.50; telephone rent, $21; petty expenses, $110..... 4,921 00

Beebe Junction ($30,334.22)

E. Brownlee, collector, gr. 2, $2,220, overtime, $167.20; examiners: J. E. Cleland, $1.680, overtime, $528.60, uniforms, $75; W. W. Curtis, $1,680, overtime, $476.40, uniforms, $75; A. J. Lacasse, $1,200, overtime, $522.80, uniforms, $75; D. F. Moranville, $1,680, overtime, $523.40, uniforms, $75; C. E. Le Royer (Sherbrooke), travel, etc., $51.60, overtime, $27; office rent, $125; telephone rent, $22; petty expenses, $313.91..... 11,517 91

Georgeville: W. H. Rediker, sub-collector, $1,140, overtime, $114, uniform, $37.50; postage, $20. ..... 1,311 50

Magog: J. R. Wilcox, sub-collector, gr. 1, $1,680; W. J. Ducharme, examiner, $1,380, uniforms, $75; telephone rent, $24.60; petty expenses, $76.71..... 3,236 31

Rock Island: N. C. Knight, sub-collector, gr. 2, $1,920; J. F. Paquette, clerk, $1,680, overtime, $71.50, uniforms, $75; examiners: L. D. Chartier, May, at $1,200, bonus, $6.25, overtime, $307.40, travel, etc., $257.25; A. F. Holmes, $1,680, overtime, $547.40, uniforms, $75; C. H. Lalonde, 3 m. at $1,380, 9 m. at $1,500, overtime, $604.60, uniforms, $75; M. A. Sawyer, $1,680, overtime, $595.40, uniforms, $75; E. G. Webb, $1,200, bonus, $75, overtime, $587, uniforms, $75; C. E. Le Royer (Sherbrooke), travel, etc., $110 80, overtime, $39.60; highway lighthouses, 2 at $271, maintenance, $34.50; telephone rent, $92; petty expenses, $292.80. ..... 14,268 50

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Coaticook ($24,005.42)

C. E. Baldwin, collector gr. 2, $2,220; W. Wallace, clerk, $1,680, overtime, $445.60, uniforms, $75; examiners: A. A. Dupuis (senior), 3 m. at $1,740, 9 m. at $1,860, bonus, $11.01, overtime, $552, uniforms, $75; C. T. Allen, $1,680, overtime, $532.60, uniforms, $75; L. D. Chartier, from June 1, at $1,200, bonus, $62.50, uniform, $37.50; J. J. Forest, $1,620, overtime, $552, uniforms, $75; A. Rousseau, $1,680, overtime, $565, uniforms, $75; A. W. Sisco, $1,380, bonus, $75, overtime, $565, uniforms, $75; B. B. Smith, 3 m. at $1,200, 9 m. at $1,320, bonus, $75, overtime, $523.20, uniforms, $75; F. Williams, April, at $1,680 ..... 19,041 41
Meals on trains: C. T. Allen, $273; A. W. Sisco, $22.50; B. B. Smith, $252; postage, $250; telephone rent, $62; petty expenses, $130.76 ..... 990 26
Stanhope: enforcement officers: G. I. Barnes, $1,200, bonus, $15, overtime, $588.70, uniforms, $75; L. T. Lemieux, season of 1924, $120, overtime, $150.10; J. H. Rousseau, Aug. 2 to Dec. 16 (noon), at $780, bonus, $117.27, overtime, $108.70, uniform, $37.50; coal, $87.50; highway lighthouses, 2 at $271, maintenance, $33; telephone rent, $22; petty expenses, $20 ..... 3,407 17
Enforcement officers at outports: Baldwin's Mills, A. Valade, $200, uniforms, $75; Barnston, W. H. Buckland, 13 m. to Mar. 31, at $200, uniforms, $75.. 566 58

Gaspé ($1,834.30)

A. J. Kavanagh, collector, limited service, $1,440, registrar of shipping, $120; telephone rent, 15 m. to Mar. 31, $30; petty expenses, $122.71 ..... 1,712 71
Ste. Anne des Monts: C. Thibault, enforcement officer, to Oct. 31, at $200; postage, etc., $4.97 (under Port of Rimouski, from Nov. 1) 121 59

Granby ($12,412.72)

C. B. de Grosbois, collector, gr. 2, 9 m. at $1,920, 3 m. at $2,040; F. D. Quinn, sub-collector, gr. 2, $1,800, overpaid, $80, bonus, $40, special excisemen: L. E. Gauvin, gr. 3-B, $2,640; E. H. Rousseau, gr. 1 $2,040; examiners: A. A. Dorion, 3 m. at $1,260, 9 m. at $1,380, bonus, $75; W. Gould, $1,620, uniforms, $75; H. L'Ecuver, from Oct. 6, at $1,200; legal services, $5.50; telephone rent, $27.12; petty expenses, $126.22 ..... 12,412 72

Highwater ($17,358.30), outport under Sutton from Jan. 1

A. H. Miller, collector, gr. 1, to Dec. 31, at $1,860, overtime, $620.80, uniforms, $75; examiners: E. O. Bailey (senior), to Dec. 31, at $1,860, overtime, $611, uniforms, $75; H. M. Clark, to Dec. 31, at $1,680, overtime, $622, uniforms, $75; F. H. Crowell, to Dec. 31, at $1,680, overtime, $534, uniforms, $75; E. N. Draper, to Dec. 31, at $1,680, overtime, $505, uniforms, $75; K. B. McKay, to Dec. 31, at $1,680, overtime, $569, uniforms, $75; freight examiners, Newport, Vt.: C. A. Boright, to Dec. 31, at $1,680, overtime, $400, uniforms, $75; F. C. Miller, 3 m. at $1,500, 6 m. to Dec. 31, at $1,620, overtime, $400, uniforms, $75; A. Heath, enforcement officer, May 17 to Nov. 30, at $960, overtime, $455, uniform, $37.50 ..... 16,148 01
Exchange on cheques, $55.25; highway lighthouses, 2 at $271, maintenance, $18; telephone rent, to Nov. 21, $31.34; petty expenses, $563.70 ..... 1,210 29

Hull ($12,661.68)

E. Gratton, collector, gr. 2, $2,220; examiners: J. Auger, $1,680, uniforms, $75; E. Laverdure, $1,680; legal services, L. A. Rivet, $318.20, less $200 advanced in 1923-24, further accountable advance, $300, sundry, $200.23; office rent, $1,200; petty expenses, $599.21 ..... 8,072 64
Grenville: A. N. Pridham, enforcement officer, $200, overtime, $212.60; postage, $5..... .... 417 60
Lachute: J. Hope, sub-collector, to Oct. 31, at $1,680; examiners: R. P. Fraser, $1,380, uniform, $37.50; H. Leclair, from Feb. 12, at $1,200; telephone rent, $27.12; travel, etc., J. A. Guilbault (Montreal), $120.70; petty expenses, $59.15 ..... 2,765 18
Ville Marie: L. E. Racicot, sub-collector, $1,200; office rent, light, etc., $150; telephone rent, $25; petty expenses, $31.26 ..... 1,406 26

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Lake Megantic ($7,889.30)

J. J. Sevigny, collector, gr. 1, $1,680, overtime, $521.60, uniforms, $75; examiners: A. Cauchon, $1,620, overtime, $528.60, uniforms, $75; J. J. Gendreau, 5 m. to Mar. 31, at $1,500, overtime, $182.80, uniform, $37.50; board, travel, etc.: L. D. Chartier (Coaticook), $30.10, overtime, $11.80; J. W. Dumoulin, (Notre Dame des Bois), $105.35, overtime, $19; P. E. Jensen (Abercorn), $537.40, overtime, $283; C. E. LeRoyer (Thetford Mines), $247.80, overtime, $73; telephone rent, from Sept. 13, $13.53; petty expenses, $95.22..... 6,761 70

Notre Dame des Bois: J. W. Dumoulin, enforcement officer, $900; office rent, $96; telephone rent, 2 yr. to Mar. 31, $30; petty expenses, $101.60..... 1,127 60

Mansonville ($4,315.10)

J. P. Labonté, collector, to Nov. 22, at $1,200, bonus, $166.27, overtime, $433; D. M. Manson, examiner, $1,260, overtime, $706.10, uniforms, $75; legal services, $133.65; office rent, 13 m. to Mar. 31, $118.75; telephone rent, 11 m. to Mar. 31, at $21, less 62c. overpaid in 1923-24; travel, etc., C. E. LeRoyer (Sherbrooke), $269.75, overtime, $173.10; petty expenses, $187.52. 4,315 10

Montreal ($956,247.38)

W. S. Weldon, collector, gr. 7, $4,800; J. D. Fox, collector of excise, gr. 5, $3,480; H. McLaughlin, surveyor, $3,780, overtime, $540; J. R. Marcotte, superintendent express branch, $2,580, overtime, $291; J. Messier, supt. postal branch, 1 m. at $1,860, 11 m. at $1,980, overtime, $529.70, uniforms, $75 (promoted from sr. clerk, May 1); supervising officers: A. E. Giroux, $2,400, overtime, $540, uniform, $37.50; C. E. Killoran, $2,040, overtime, $420, uniform, $37.50; divisional inspectors: L. V. Benoit, 9 m. at $2,400, 3 m. at $2,520; M. L. Hudon, $2,640, less 4 d. and less $70.60 paid by D.S.C.R. in 1923-24; D. J. Walsh, $2,640, overtime, $14.40; head clerks: P. H. Barclay, $2,880; B. Heroux, $2,400; A. H. Renaud, $2,880; M. P. McGoldrick, chief clerk, $2,760; principal record clerks: J. Coyle, $2,340; J. S. Sorley, $2,340; account clerks: J. A. Lambert, 3 m. at $2,280, 9 m. at $2,400; T. Logan, $2,640, overtime, $234.75; T. P. McCracken, sr., supplies clerk, $1,680, overtime, $66.70; A. Hetu, warehouse foreman, $1,500, overtime, $243.80; senior clerk-stenographers: Miss M. Brais, $1,500; Mrs. L. L. Brouillette, $1,320, bonus, $186; Miss M. J. Roy, 3 m. at $1,080, 3 m. to Sept. 30, at $1,320, bonus, $125.25; messengers: W. Tetrault (senior), from Jan. 13 at $960; C. Marcotte, 9 m. at $600, 3 m. at $660, bonus, $315, overtime, $68.20; R. Sauvé, from June 30, at $600, bonus, $237.10, overtime, $40.10; office boys: J. N. Dalpe, 7 m. at $300, 5 m. at $600, overtime, $12; J. E. Fortier, 6 m. at $300, 1 m. at $330, 5 m. at $600, overtime, $12..... 62,025 20

Special excisemen: J. A. Lamoureux, gr. 3A, $2,760; D. Murray, gr. 3A, $2,760; J. W. Snowdon, gr. 3A, $2,760; J. O. Bousquet, gr. 3C, $2,520; C. Granton, gr. 2, $2,340; A. A. Andrews, gr. 1, $2,040; T. David, gr. 1, $2,040; J. E. Desaulniers, gr. 1, $2,100; L. N. Gariepy, gr. 1, 9 m. at $1,740, 3 m. at $1,860; J. A. Gervais, gr. 1, 6 m. at $1,740, 6 m. at $1,860; J. O. Harwood, gr. 1, $2,040; J. E. Lally, gr. 1, $2,040; J. L. Laurier, gr. 1, 6 m. at $1,680, 6 m. at $1,740 (promoted from exciseman, gr. 2, Oct. 1); L. J. McGuire, gr. 1, to Aug. 31, at $2,040, less April 24 to June 30; J. F. Milot, gr. 1, $2,040; G. Roux, gr. 1, $1,860, overtime, $56.50; W. J. Scullion, gr. 1, $2,040.... 35,146 83

Divisional appraisers: E. H. Bourdon, $2,820; J. A. Lavoie, 3 m. at $2,460; 9 m. at $2,580; L. A. Leduc, 3 m. at $2,220, 9 m. at $2,340; A. Magnan, $2,880; P. J. Martin, $2,580..... 13,140 00

Appraisers: R. J. Lunny (chief), $3,180; W. L. Bertrand, 5 m. to Aug. 31, at $1,740, uniform, $37.50; F. L. Chevrier, $2,640; R. P. Daigle, 3 m. at $2,160, 9 m. at $2,220 (promoted from asst. appraiser July 1); W. Drysdale, $2,580; J. A. Homier, 9 m. at $2,100, 3 m. at $2,220; P. J. O'Neill, $2,580..... 16,077 50

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Con.—Suite

Assistant appraisers: J. F. Alexander, 7 m. to Oct. 31, at $2,160; A. L. Barlow, $2,160; M. L. Barsalou, to Dec. 31, at $2,160; E. Boulais, $2,160, overtime, $43.60, uniform, $37.50; E. G. Clerk, $2,160; J. H. Clyma, $2,160; A. Cypihot, 6 m. at $2,100, 6 m. at $2,160; F. O. Dillon, to June 30, at $2,160; J. Dodd, $2,160, overtime, $127.20, uniform, $37.50; H. Dorion, 6 m. at $1,740, 6 m. at $1,860; J. A. Galarneau, 6 m. at $2,100, 6 m. at $2,160; G. Gauthier, $2,160; G. C. Haldimand, $2,160; H. Hamel, 6 m. at $1,740, 6 m. at $1,860; P. Harvey, $2,160; J. Kane, $2,160; J. P. Kavanagh, 11 m. at $2,040, 1 m. at $2,100 (promoted from computing clerk, Mar. 1); R. F. Lachance, 11 m. at $2,040, 1 m. at $2,100 (promoted from computing clerk, Mar 1); J. Lapalme, 6 m. at $1,740, 6 m. at $1,860, overtime, $126.10, uniform, $37.50; S. B. Lytle, $2,160; J. McIlwaine, $2,160; J. McNichol, $1,980, overtime, $64.20; O. J. McShane, $2,160; L. Mignault, 6 m. at $2,100, 6 m. at $2,160; J. J. Moore, $2,160; J. O. Moquin, $2,160, overtime, $168.90, uniform, $37.50; W. Murphy, $2,160; J. Murray, $2,160; D. J. O'Grady, $2,160, overtime, $62.60; N. Provost, 6 m. at $1,860, 6 m. at $1,980; J. Redmond, $2,160; E. Robert, 5 m. at $2,040, 7 m. at $2,100 (computing clerk prior to Sept. 1); R. Robidoux, $2,220; J. R. Senecal, 6 m. at $2,100, 6 m. at $2,160, overtime, $498, uniforms, $75; J. D. Thompson, $2,160; W. F. Wall, $2,160 ..... 74,140 60

Cashiers: E. Dagenais, $2,100, overtime, $194.50; G. A. Dansereau, $2,100; H. Grignon, $2,100; R. C. Irwin, $2,100; G. A. Robillard, $2,100; A. G. Ross, $2,100; J. Savage, $2,100 ..... 14,894 50

Express and postal cashiers: W. G. Cassidy, $1,860, overtime, $252; E. Cleroux, $1,860; J. M. Daly, $1,860, less $60, paid by D.S.C.R., overtime, $22; E. W. Dowling, $1,860; P. E. Dupont, 6 m. at $1,620, 6 m. at $1,740; O. Hurteau, 6 m. at $1,620, 6 m. at $1,740, overtime, $172.10; J. N. Langevin, 6 m. at $1,740, 6 m. at $1,860, overtime, $81.40; D. Manson, $1,860, overtime, $155, uniform, $37.50; W. Patterson, $1,860, overtime, $58.40; A. Pelletier, $1,860, overtime, $103.60, uniform, $37.50; C. H. Taylor, $1,860, overtime, $5; A. Therien, $1,860; H. Vermette, 10 m. at $1,500, 2 m. at $1,620, overtime, $310 (clerk prior to Feb. 1) 24,594 50

Principal clerks: B. Balthazard, $1,920, overtime, $366, uniforms, $75; J. F. Brabant, $2,040; R. Finlayson, $2,280; A. Paré, $2,040; T. F. Slattery, $2,280, overtime, $540 ..... 11,541 00

Senior clerks: A. Beaudry, $1,740; A. J. Burko, 6 m. at $1,740, 6 m. at $1,860; B. T. Cato, $1,860, overtime, $248.60; W. T. Conway, $1,860, overtime, $302, uniforms, $75; J. L. Desjardins, $1,860, overtime, $8; J. E. Drapeau, 6 m. at $1,740, 6 m. at $1,860; A. Giroux, 6 m. at $1,740, 6 m. at $1,860, overtime, $279.20, uniform, $37.50; J. A. Guilbault, 6 m. at $1,740, 6 m. at $1,860; B. T. Holdbrook, $2,100; J. A. Hurteau, $2,100; R. J. Lunny, 6 m. at $1,740, 6 m. at $1,860; J. A. Mantha, $2,100; H. G. Roche, $2,100, overtime, $255 ..... 25,925 30

Computing clerks: H. N. Ainey, $1,740; R. Barrowman, $2,040 less 14 d.; H. A. Beeho, $1,740; M. C. Bolger, 3 m. at $1,500, 9 m. at $1,740, overtime, $70.20 (express and postal computing clerk prior to July 1); P. E. Brisette, $1,740; M. F. Callaghan, $2,040; H. Cousineau, $1,740; A. F. Craig, $2,040; P. Cregan, $1,740, overtime, $294, uniforms, $75; J. B. Crevier, $2,040; E. H. Decary, 3 m. at $1,860, 9 m. at $1,980; E. Denis, $1,740, overtime, $4; S. Gagnon, $1,740; J. S. Gervais, $1,740; J. T. Girard, 1 m. at $1,260, 6 m. at $1,500, 5 m. at $1,740 (clerk, April, express and postal computing clerk, 6 m. to Oct. 31); J. D. Godin, $1,740; J. Goyer, $2,040; C. B. Grondin, $1,740, overtime, $4; G. Hardy, 3 m. at $1,980, 9 m. at $2,040; J. Hough, $2,200; H. Lamoureux, $2,040; L. Larochelle, 6 m. at $1,860, 6 m. at $1,980; J. A. Lefebvre, $2,040; R. Lemieux, $2,040; A. S. MacKay, $2,040; P. J. McElroy, $2,040; J. F. McKenzie, 5 m. at $2,040, 7 m. at $2,100; J. R. Murphy, 7 m. at $1,680, 5 m. at $1,740 (clerk prior to Nov. 1); L. Proulx, $1,740; C. A. Rivet, $2,040; A. D. Robert, 7 m. at $1,800, 5 m. at $1,860, overtime, $64 (express and postal computing clerk prior to Nov. 1); G. Thurber, $1,740; R. V. Warren, $2,040 ..... 62,751 86

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Con.—Suite

Express and postal computing clerks: C. Brisebois, 10 m. at $1,500, 2 m. at $1,740, overtime, $6; J. K. Caven, $1,800; J. A. Colfer, $1,500; H. Cornick, $1,800; J. C. Forbes, $1,800, overtime, $68.20; W. Graveline, $1,500, overtime, $6; J. Hennessey, 1 m. at $1,440, 11 m. at $1,500, overtime, $64.40 (truckman, April); A. E. Hutchinson, $1,800; S. B. Lynch, 3 m. at $1,440, 9 m. at $1,500, overtime, $178 (clerk prior to July 1); L. Marsan, $1,500, overtime, $79.30; R. McKenven, 7 m. at $1,440, 5 m. at $1,500, overtime, $166.70 (truckman, prior to Nov. 1); J. A. Proulx, $1,500, overtime, $62.20; P. J. Quinn, $1,800, overtime, $68.40; A. St. Amour, 1 m. at $840, 11 m. at $1,500 (clerk, April); R. Swinton, 6 m. at $1,680, 6 m. at $1,800, overtime, $64.10; C. Walsh, 3 m. at $1,440, 9 m. at $1,500, overtime, $103, uniform, $37.50 (clerk, prior to July 1); H. J. Wood, $1,800, overtime $261..... 28,619 80

Cashiers and computing clerks: P. G. Benoit, $1,680; J. P. Chambers, $1,680, overtime, $400.30; J. Cockington, $1,680; G. Deshaies, $1,560; A. Gaudette, $1,680, overtime, $68.40; J. C. A. Gervais, $1,680, overtime, $56.10; D. Huot, $1,920; R. H. Jessiman, $1,920; A. Juteau, $1,920, overtime, $64; J. G. Larochelle, $1,680, overtime, $172.30, uniform, $37.50; J. E. Moffatt, 9 m. at $1,560, 3 m. at $1,680; D. J. Smith, $1,920, overtime, $68.20; S. A. Smith, $1,680, less 51½ d.; J. L. Toupin, $1,560, overtime, $70.10..... 24,852 87

Clerks: H. Allard, 1 m. at $1,380, 8 m. at $1,440, 3 m. at $1,560, overtime, $56.20 (promoted from truckman, May 1); A. Aubin, 1 m. at $300, 8 m. to Dec. 31, at $1,200, overtime, $14 (office boy, April); L. P. Bastien, from Sept. 9, at $1,200, less 6 d., bonus, $40.83, overpaid $5.25, overtime, $24; E. Beauchamp, $1,680, overtime, $89.80, uniform, $37.50; A. D. Beaulac, $1,680, overtime, $146.90, uniform, $37.50; R. Beaulieu, $1,680; E. Beland, $1,680; R. Belanger, 6 m. at $1,320, 6 m. at $1,440; J. J. Berry, $1,680, bonus, $5.01 (overpaid), overtime, $423.20, uniform, $37.50; D. Blais, from Aug. 14, at $1,200, bonus, $47.38, overtime, $22.10; I. Blanchard, $1,680, overtime, $162.40; L. Bourdeau, from June 1, at $1,200; D. R. Cameron, 6 m. at $1,320, 6 m. at $1,440; J. Cannon, $1,680, overtime, $72.10; M. S. Chabassol, $1,680, overtime, $68.10; H. Clement, $1,680, overtime, $60.20; E. A. Cloutier, $1,680, overtime, $68.20; J. H. Colebrook, $1,800, overtime, $64.10; E. J. Colfer, 6 m. at $1,500, 6 m. at $1,620; E. J. Depres, $1,200, bonus, $75, overtime, $78.70; J. O. Desrochers, $1,500; L. Desroches, 1 m. at $1,380, 11 m. at $1,440, bonus, $20, overtime, $68.30 (promoted from truckman, May 1); C. Doherty, $1,560, overtime, $184; J. Donovan, $1,680, overtime $350.50..... 37,255 17

Clerks (continued)—F. England, to Oct. 31, at $1,680; A. Fichaud, $1,560; E. Fillion-Payoux, from Nov. 1, at $1,200; L. Finlay, 9 m. at $1,320, 3 m. at $1,440; C. P. Flynn, $1,680, overtime, $68.40; W. J. Gallagher, $1,680, overtime, $46.40; R. Garceau, July 26 to Oct. 26, at $960, Nov. 27 to Mar. 31, at $1,200, overtime, $4; R. Gareau, 9 m. at $1,200, 1 m. at $1,320, 2 m. at $1,500 (express and postal computing clerk, from Feb. 1); W. D. Garland, 9 m. at $1,260, 3 m. at $1,380, bonus, $75, overtime, $66.30; A. Gaudet, 11 m. at $1,680, 1 m. at $1,740, overtime, $261.70 (senior clerk, Mar. 1); G. E. Gauthier, from Feb. 7, at $1,200; A. Gendreau, from Mar. 9, at $1,200; E. Gouin, $1,680; A. Guilbault, $1,740, overtime, $66.40; G. C. Henderson, 1 m. at $1,380, 8 m. at $1,440, 3 m. at $1,560, bonus, $16.25, overtime, $90.10 (promoted from truckman, May 1); W. Hickey, 11 m. to Feb. 28, at $1,680, overtime, $361.70, uniform, $37.50; W. L. Hicklin, to Sept. 30, at $1,320, bonus, $37.50, overtime, $163.50; uniform, $37.50; J. C. Hoctor, from Aug. 25, at $1,200, overtime, $32; J. Jackson, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75, overtime, $68.10; A. G. Jeannotte, $1,680, overtime, $152.80, uniform, $37.50; H. G. Jones, $1,440, bonus, $18, overtime, $64.20; J. E. Jones, 6 m. at $1,620, 6 m. at $1,680; T. M. Jones, $1,680; L. Kinch, $1,320, bonus, $75..... 31,739 85

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Con.—Suite

Clerks (concluded)—J. D. Labelle, $1,740, overtime, $188.10, uniform, $37.50; P. G. Lang, $1,680; J. Lanthier, $1,740; J. C. R. Larin, $1,680, overtime, $256; V. Latimer, $1,560, overtime, $297.90; E. Lawrence, $1,440, bonus, $18; W. Laurier, $1,740; S. Lefebvre, $1,680; J. S. MacCallum, $1,600, bonus, $54; H. McCamley, $1,680, overtime, $170.50, uniform, $37.50; A. G. Macdonald, $1,680, overtime, $176; R. Major, $1,680, overtime, $159.10, uniform, $37.50; W. M. Martin, $1,680; K. W. Matheson, $1,680, overtime, $272.10; S. Mills, 1 m. at $780, 11 m. at $1,200, bonus, $95, overtime, $60.50 (promoted from messenger clerk, May 1); H. Murray, $1,680; M. J. O'Donnell, 6 m. at $900, 6 m. at $960, overtime, $60.40; J. E. Ouimet, 1 m. at $1,380, 11 m. at $1,440 (promoted from truckman, May 1); J. E. Page, Aug. 14 to Jan. 31, at $1,200, less 5 d., Feb. 1 to Mar. 31, at $1,500, bonus, $33.83 (express and postal computing clerk, from Feb. 1); D. Payette, $1,680, overtime, $5.50; J. A. Plouffe, $1,620, overtime, $48.20; H. Porteous, $1,680; H. Prudhomme, $1,680, less 30 d., overtime, $10; J. A. Prudhomme, from Aug. 18, at $1,200, less 1 d., bonus, $46.37, overpaid 66c., overtime, $20; A. Sabourin, 1 m. at $330, 11 m. at $1,200, overtime, $60.10 (promoted from office boy May 1); M. Scullin, $1,680, overtime, $476; Z. St. Pierre, $1,560, overtime, $64.20; J. Taillon, $1,680, overtime, $163.20; T. H. Tees, $1,560; U. Viau, $1,680; M. W. Walsh, $1,680, overtime, $509, uniform, $37.50 ..... 50,886 05

Junior clerks: A. N. Campeau, from Mar. 16, at $600; E. Clermont, from Aug. 30, at $600, overtime, $7; A. Desrochers, from Dec. 5, at $600, less 18 d.; J. A. Duval, $600, overtime, $70.50; C. Fichaud, from July 19, at $600, bonus, $221.01; A. Gauthier, 3 m. at $600, 5 m. at $660, (examiner) 4 m. at $1,200, overtime, $186; A. C. Gauthier, from Oct. 25, at $600, overtime, $2; H. A. Glenfield, $720, bonus, $248.50, overtime, $61.40; H. Hervieux, 3 m. at $330, 4 m. at $360, 5 m. at $600, bonus, $315, overtime, $38 (promoted from office boy, Nov. 1); G. Martineau, from Mar. 3, at $600; W. D. Mathieson, $780, bonus, $315, overtime, $66.40; J. E. Pilon, from Sept. 2 at $600, overtime, $24.10; G. E. Power, $780, bonus, $315, overtime, $54.30; L. P. Robert, Aug. 30 to Sept. 20, Oct. 22 to Mar. 31, at $600, overtime, $11; J. A. Tessier, from May 12, at $600, less 5 d., overtime, $58; C. R. Wilson, from Sept. 3, at $600. 8,942 06

Senior examiners: J. Belisle, 2 m. at $1,680, 10 m. at $1,740, overtime, $493, uniforms, $75 (promoted from clerk, June 1); J. E. Bisaillon, to June 30, at $1,860; A. Bourassa, $1,860, overtime, $329.50; T. Butler, $1,860, overtime, $318; J. E. Coron, $1,860, overtime, $502.90, uniform, $37.50; R.A. Dade, $1,860, overtime, $355.50; J. E. Dequoy, $1,860, overtime, $155.30, uniform, $37.50; V. Dumontier, $1,860, overtime, $287; H. Gauthier, $1,860, overtime, $357.90; A. Goyette, $1,860, overtime, $341.30, uniform, $37.50; T. Heavers, $1,860, overtime, $460, uniform, $37.50; P. Keane, $1,860, overtime, $499.90; N. L'Africain, $1,860, overtime, $293; J. A. Larin, $1,860, overtime, $682.80, uniforms, $75; J. McDougall, $1,860, overtime, $298.50; W. McRobie, $1,860, overtime, $458.90; J. G. Noël, $1,860, overtime, $368, uniform, $37.50; F. Papillon, $1,860, overtime, $158.30, uniform, $37.50; J. T. Pullan, $1,740, overtime, $303.20, uniform, $37.50; W. H. Richardson, $1,860; E. Taylor, $1,860, overtime, $339, uniform, $37.50; W. Thomson, $1,860, overtime, $377.50 ..... 47 104 50

Examiners: O. J. Ahearn, $1,680, overtime, $106.10, uniform, $37.50; W. W. Allmand, $1,200, bonus, $75, overtime, $117.90; A. L. Aucoin, $1,680; A. L. Barbeau, $1,560, overtime, $140; F. Barnes, $1,680, overtime, $14.50; L. Barry, $1,200, overtime, $6; J. M. Beaumont, $1,440, bonus, $18, overtime, $60.20; J. J. Belanger, Nov. 5 to Feb. 28, at $1,200; L. C. Beliveau, $1,680; A. Benoît, $1,680, overtime, $502.90, uniform, $37.50; W. Bériault, $1,560; overtime, $201.20, uniform, $37.50; J. B. Birks, $1,680, overtime, $502.70, uniform, $37.50; S. Boissonnault, $1,680, overtime, $226.90, uniform, $37.50; M. Bourdon, $1,680, overtime, $509.50, uniform, $37.50; J. F. Brennan, $1,560, overtime, $539.40, uniform, $37.50; J. T. Brick, $1,440, bonus, $18, overtime, $204.80; J. R. Brien, $1,680, overtime, $68.10; G. P. Cassidy, $1,680, over-

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Con.—Suite

time, $715.20, uniforms, $75; J. A. Champagne, $1,680, overtime, $267; P. J. Cooney, $1,680, overtime, $300; Z. Corbeil, $1,680, overtime, $70.40; J. H. Crevier, $1,680, overtime, $64.20; S. E. Crevier, $1,680, uniform, $37.50.. 40,649 67

Examiners (continued)—E. Deschambault, $1,680; A. Deschamps, $1,680, overtime, $313.50; P. H. Dion, $1,200, bonus, $75, overtime, $181.50; J. Drysdale, $1,680, overtime, $502, uniform, $37.50; A. Elliott, to Jan. 31, at $1,680, overtime, $10.20; D. Farney, $1,680, overtime, $510.20, uniform, $37.50; G. N. Fontaine, $1,680, overtime, $5; E. Frigon, $1,560; E. A. Gallet, $1,680, overtime, $306; G. H. Gauthier, to Mar. 6 at $1,680; L. Girard, $1,200, overtime, $5; L. J. Giroux, from Nov. 1, at $1,200, overtime, $172.20; C. Grégoire, $1,680, overtime, $72.40; P. E. Grenier, 10 m. at $1,680, 2 m. at $1,740 (promoted to senior, Feb. 1); E. Guernon, $1,680, overtime, $528.30, uniforms, $75; R. Halde, $1,680, overtime, $201.30, uniform, $37.50; L. J. Harel, to Feb. 28, at $1,680; H. Harrison, to July 31, at $1,680; A. T. Haynes, $1,680, overtime, $548.70, uniform, $37.50; H. Hearne, $1,680, overtime, $222; J. J. Hogan, $1,560, overtime, $419; M. Hughes, 10 m. at $1,680, 2 m. at $1,740 (promoted to senior, Feb. 1); P. E. Joubert, $1,680, overtime, $48.10; J. J. Kavanagh, $1,680, overtime, $502.50, uniform, $37.50.... 41,192 50

Examiners (concluded)—F. X. Labonté, 10 m. at $1,680, 2 m. at $1,740, overtime, $337.60; A. Lacasse, $1,680; J. P. Landy, $1,680, overtime, $496.50, uniform, $37.50; J. E. Lafrance, 7 m. at $600, 5 m. at $1,200, bonus, $183.75, overtime, $70.30 (promoted from jr. clerk, Nov. 1); E. Lavoie, $1,680, overtime, $58.30; E. J. Leacy, $1,680; J. A. LeBeau, $1,680, overtime, $522.60, uniform, $37.50; G. LeBrun, $1,680; H. Ledoux, $1,680; A. J. Lefebvre, $1,680, overtime, $313.50; A. C. Léger, $1,680; G. A. Loranger, to Oct. 14, at $1,680; C. H. Losey, $1,680, overtime, $344, uniforms, $75; J. Macduff, $1,440, bonus, $18; A. E. Marks, $1,680, overtime, $303; J. McDevitt, $1,680, overtime, $321.50; J. S. McVey, $1,680, overtime, $162.70, uniform, $37.50; F. Mondoux, $1,680, overtime, $547.90, uniform, $37.50; M. M. Murphy, from Aug. 15, at $1,320, bonus, $117; C. Navert, $1,680, overtime, $56.30; J. A. Ouimet, $1,680; J. G. Pageau, $1,680; E. Paquette, $1,680, overtime, $86.80; J. D. Paquin, $1,680; L. D. Parizeau, 10 m. at $1,680, 2 m. at $1,740, overtime, $469.80, uniform, $37.50 (promoted to senior, Feb. 1); W. L. Patterson, $1,680, overtime, $686.80, uniforms, $75; G. Pichette, $1,680; W. Poirier, $1,680; J. Prevost, 7 m. to Oct. 31, at $1,680; H. T. Prosser, $1,680, less 71 d., overtime, $40; P. J. Rawley, $1,680, overtime, $321; W. L. Robertson, $1,680, overtime, $62; J. E. Rochon, $1,680; T. Ruffet, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75, overtime, $13; A. Sauvé, $1,680, overtime, $319.50; M. Scanlon, $1,680, overtime, $246.50; J. Scullion, $1,680, overtime, $70.30; E. F. Sharkey, $1,680, overtime, $311; J. A. St. Jean, from Nov. 5, at $1,200; E. C. Therien, $1,680; G. B. Walsh, 6 m. at $1,320, 6 m. at $1,440, bonus, $46.50, overtime, $142.80. 70,500 25

Truckmen: A. Arsenault, April 1 to 4, at $1,020, bonus, $3.50, overtime, $21; W. Baker, $1,440, bonus, $18, overtime, $66.50; J. B. Bédard, $1,440; T. Blais, $1,440, bonus, $18, overtime, $101.40; F. Button, $1,440, bonus, $18, overtime, $183.60; A. N. Chaston, $1,440, bonus, $18, overtime, $112; H. Crevier, $1,440, bonus, $18; C. E. Dansereau, $1,080, bonus, $195, overtime, $158.20; J. Depledge, $1,440, bonus, $6.77, overtime, $74.20; W. A. Dickson, from May 19, at $1,080, bonus, $169.31, overtime, $79.40; J. Dunn, $1,440, bonus, $18, overtime, $48; F. Forgues, $1,440, bonus, $18; P. Fox, 1 m. at $1,000, 11 m. at $1,080, bonus, $260 (promoted from watchman, May 1); P. E. Garland, $1,440, bonus, $18, overtime, $78.70; J. Giard, $1,440, bonus, $18, overtime, $161.40; H. Goyette, $1,440, bonus, $18, overtime, $46.10; P. S. Hardy, $1,440, bonus, $18; R. Holliday, $1,440, bonus, $18, overtime, $32.. 25,275 48

Truckmen (concluded)—J. Laporte, $1,440, bonus, $18; L. Laurion, $1,440, bonus, $18, overtime, $66.30; J. Lavallée, $1,440, bonus, $18, overtime, $60; O. Lefebvre, $1,440, bonus, $18, overtime, $190.20; J. McCarthy, $1,440, bonus, $18, overtime, $58; D. C. McLean, $1,440, bonus, $18, overtime, $66.40; E. Major, $1,440; J. E. Marleau, $1,440, bonus, $18, overtime, $164, uniform,

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Con.—Suite

$37.50; E. Mason, $1,440, bonus, $18, overtime, $64.10; J. Navert, $1,440, bonus, $18; D. O'Neill, $1,440, bonus, $18, overtime, $56.30; J. A. Ouellette, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $55.40; J. Paret, to June 30, at $1,260, bonus, $18.75, overtime, $6; J. Patenaude, to June 30, at $1,440, bonus, $4.50; A. Quesnel, to Oct. 31, at $1,440, bonus, $10.50; H. Raymond, $1,440, bonus, $18; N. Remillard, $1,440, bonus, $18; J. M. Stephen, $1,440, bonus, $18, overtime, $68.10; J. Vallée, $1,440, bonus, $18, overtime, $54.10. **25,772 15**

Watchmen: J. A. Blanchette, Dec. 29 to Mar. 5, at $720, bonus, $59.27, overtime, $44.80; E. Brossard, $1,000, bonus, $315, overtime, $144.30; E. Houle, April 1 to Sept. 30, at $720, Oct. 1 to 28, at $780, bonus, $181.21, overtime, $192; D. Leduc, from Nov. 26, at $720, bonus, $109.37, overtime, $70.40; D. D. Legault, to June 9, at $900, bonus, $60.38, overtime, $88; J. Sullivan, from Sept. 29, at $720, bonus, $159.25, overtime, $175..... **3,939 68**

Temporary employees: J. Allaire, $1,200, bonus, $75, overtime, $68.20; L. Amesse, April 7 to May 21, at $960, June 4 to Mar. 31, at $1,080, bonus, $200.51, overtime, $54.20; F. Arbour, $1,080, bonus, $195, overtime, $216.80; L. A. Bertin, $1,200, bonus, $75, overtime, $9; S. I. Blumenfeld, to June 9, at $1,200; E. Brisbois, $1,200, overtime, $7; P. L. Chagnon, $1,200, overtime, $170; J. J. Crook, from May 22, at $1,080, bonus, $167.74, overtime, $58.10; R. Deguise, from Aug. 30, at $600, less 5 d.; R. D'Horset, Sept. 8 to Nov. 14, at $720, overtime, $37.80; M. R. Dickner, from Sept. 15, at $960; W. Dohan, $1,200, overtime, $66.60; W. Duval, $900, overtime, $10; J. R. Edwards, $1,080, bonus, $195, overtime, $68.10; E. Enright, $1,080, bonus, $195, overtime, $68.30; W. J. Gagnon, Mar. 25 to 31, at $900; L. J. Gatien, to Nov. 30, at $1,200, overtime, $52.40; J. A. Girard, $1,200, overtime, $58.10; J. R. Guernon, from Feb. 25, at $600; A. A. Lantier, April 1 to Dec. 31, 1923, at $1,135.45 (difference between former salary and superannuation allowance); S. Leduc, $1,200, bonus, $75, overtime, $48.30; J. P. Lepine, $1,080, bonus, $195, overtime, $60.20; J. Loder, $1,080, bonus, $195, overtime, $275.80; H. Major, $1,080, bonus, $195, overtime, $72; J. Manelle, $1,080, bonus, $195, overtime, $64.30; C. F. Manseau, from July 28, at $960, less Feb. (paid by D.S.C.R.), bonus, $187.14; P. Marcella, $1,200, bonus, $75, overtime, $62.30; L. A. Mason, $1,200; A. Mayer, $1,200, bonus, $75, overtime, $77.40; E. Meire from Aug. 18, at $900, less 3 d., overtime, $18; J. D. Milord, from June 14, at $900, overtime, $47.10; M. Molyneux to Jan 12, at $960, bonus, $246.41, uniforms, $75; S. Orrell, $1,200, bonus, $75; W. E. Peacock, $1,200; L. Pinard, to Oct. 20, at $1,200, bonus, $41.53; L. Poirier, from July 2, at $900; C. L. Robinson, $1,200, bonus, $75, overtime, $46.30; G. Roy, from Jan. 24 at $900; D. Sauvageau, $1,080, bonus, $195, overtime, $66.20; T. Steenson, $1,200, bonus, $75, overtime, $66.30; J. Theoret, $1,200, overtime, $64.10; S. Wheeler, $1,200, bonus, $75, overtime, $60.20; G. F. Wilcox, $1,200, bonus, $75, overtime, $66.10; T. Wolfenden, $1,200, bonus, $75, overtime, $81.70..... **45,556 29**

Contingencies: care of horse, $280; cleaning office, $238; laundry, $330; commission on sale of excise stamps, Montreal Stock Exchange, $5,447.67, various banks, $13,901.64; postage, $2,496; repairs, supplies, etc., for Customs automobile, $594.01; gasoline, 718 gal., $243.41; insurance on automobile of H. McLaughlin, $425.24; street cars, $6,614; sundry board and travel, $456.98; telephone rent, $1,423.32; telephone tolls and telegrams, $202.29; items under $200, $429.47..... **33,082 03**

Legal expenses: G. Adam, $277.40; W. Bessette, $871.45; Beaulac and Mailhot, $345.90; J. A. Sullivan, $2,437.61; L. Tellier, $441.80; sundry, $1,650.73.. **6,024 89**

Examining warehouse contingencies: cartage, W. Chalut, $6,876.36; G. Monette, $30,745.45, Mullin Bros., $26,370.70; hardware, paint, etc., $430.55; ice, $324.50; telephone rent, $595.50; items under $200, $825.79..... **66,168 85**

Berthierville: special excisemen: G. Normandin, gr. 3-B., $2,640, overtime, $273.50; J. A. Olivier, gr. 1, $2,040, overtime, $232.50; examiners: J. A. Berneche, 9 m. at $1,260, 3 m. at $1,380, bonus, $75, overtime, $9; J. O. Champagne, $1,620, overtime, $339.10; L. H. Olivier, $1,680, overtime, $351.60; telephone rent, $21.60; petty expenses, $60.96..... **10,636 26**

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Montreal—Conc.—Fin

Joliette: C. P. Mainville, sub-collector, gr. 2, $2,800; J. M. Gamache, deputy collector, $2,100; clerks: J. E. Barrette, $1,680; J. D. Gagnon, $1,680, uniforms, $75; examiners: I. R. Mondor, $1,380, bonus, $75; J. P. Theriault, $1,620; telephone rent, $81.36; petty expenses, $180.84 ..... 11,672 20
L'Epiphanie: O. Gariepy, sub-collector, gr. 2, $1,560, bonus, $94; office rent, $96; petty expenses, $36.98 ..... 1,786 98
St. Jacques: J. A. Pariseau, enforcement officer, $1,260; office rent, $60; petty expenses, $35.81 ..... 1,355 81
St. Jerome: F. X. St. Michel, sub-collector to June 30, at $1,680; F. X. St. Michel, sub-collector, gr. 1, from Aug. 5, at $1,260, bonus, $49.19, uniforms, $75; board and travel, J. D. Gagnon (Joliette), $385.50; telephone rent, $24.60; petty expenses, $86.01 ..... 1,866 75
St. Lin: C. E. Pauzé, enforcement officer, $600; postage, $40 ..... 640 00
St. Roch L'Achigan: J. J. Gareau, enforcement officer, $480; postage, $10 .... 490 00

Paspébiac ($3,900.52)

E. W. Le Gallais, collector, limited service, $1,380, registrar of shipping, $120, bonus, $6, uniforms, $75; office rent, $100; telephone rent, $24; petty expenses, $268.87 ..... 1,973 87
Carleton, telephone rent 18 00
New Richmond: H. D. McKenzie, enforcement officer, $1,320, uniforms, $75; telephone rent, $18; petty expenses, $71.65 ..... 1,484 65
Port Daniel: E. Dea, enforcement officer, $200; postage, $3; telephone rent, $18 221 00
St. Omer: J. B. LeBlanc, enforcement officer, $200; postage, $3 ..... 203 00

Percé ($3,002.13)

P. Le Boutilier, collector, limited service, $960; office rent, $50; telephone rent, $24; petty expenses, $55.37 ..... 1,089 37
Chandler: C. F. Sirois, sub-collector, gr. 1, $1,680; postage, $131.50; petty expenses, $101.26 ..... 1,912 76

Quebec—Québec ($216,607.08)

J. B. LaRue, collector, gr. 5, 3 m. at $3,240, 9 m. at $3,420; H. M. Hannon, surveyor, $2,520; J. A. Belleau, appraiser, $2,220; M. K. Bolger, supervising officer, $2,040, overtime, $130.90, uniform, $37.50; L. N. Vallerand, account clerk, $2,100, overpaid, $2; F. J. Julien, principal clerk, $1,920, overtime, $128.50; express and postal cashiers: R. L. Arkison, $1,860, overtime, $2.50; F. J. Coveney, $1,860; express and postal computing clerks: W. J. Donnelly, 9 m. at $1,680, 3 m. at $1,800, overtime, $189.70, uniform, $37.50; J. R. Marois, $1,800; J. Timmons, warehousekeeper, $1,800, overtime, $42.50; clerk-stenographers: Miss M. A. Belanger (senior), $1,320; Miss G. Chassé, $960; messenger-clerks: M. Dooley, $1,000, bonus, $315, overtime, $153.40; J. E. Robitaille, $950, bonus, $315, overtime, $158.90, uniform, $37.50; L. Talbot, caretaker, $1,080, bonus, $157.50, overtime, $189 ..... 30,412 40
Divisional appraisers: S. C. Lacroix, 7 m. to Oct. 31, at $2,880; G. Matte, $2,820; J. P. Thomas, $2,820 ..... 7,320 00
Special excisemen, gr. 1: J. J. Coleman, $2,040; J. R. Filteau, $2,040; O. E. J. Martineau, $2,040; W. Poitras, $2,040 ..... 8,160 00
Cashiers: W. P. Bigaoutte, $1,980; J. Dooley, $1,860, overtime, $167.80, uniform, $37.50; J. A. Fortin, $1,980 ..... 6,025 30
Senior clerks: W. A. Dall, $2,100; T. J. Fuller, $2,100, overtime, $8.50; P. Langlois, $2,100; L. E. Larue, $2,100, overtime, $246.10, uniforms, $75; L. Paquet, $1,860 ..... 10,589 60
Computing clerks: G. A. Dussault, $2,040; J. B. Frenette, $2,040; J. E. Lamb, $2,040; U. Pageot, $2,040; L. A. Poulin, $2,040; J. B. St. Amand, $2,040 .... 12,240 00
Clerks: E. L. Bergeron (chief), $2,220; P. E. Guay (chief), $2,400; L. P. Bolduc, $1,680; J. M. Bouchard, $1,680; W. C. Creighton, $1,680, overtime, $48.10, uniforms, $75; A. Fiset, $1,680; J. Gaumond, $1,680, overtime, $127.70,

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Quebec—Con.—Suite

uniform, $37.50; H. A. Labad, $1,680, relieving, $240, overtime, $53.60, uniform, $37.50; L. C. Lanouette, $1,860; G. Laramée, 3 m. at $1,500, 9 m. at $1,620, overtime, $112.80, uniform, $37.50; G. Larue, $1,680; J. G. Lemieux, 9 m. at $1,200, 3 m. at $1,320, bonus, $75; P. J. Moran, $1,680, overtime, $184, uniforms, $75; C. Pageau, $1,680, overtime, $229.20, uniforms, $75; L. O. Paquet, $1,680; G. H. Poitevin, $1,680; E. Renaud, $1,560, overtime, $143.80, uniform, $37.50; L. A. Rinfret, 3 m. at $1,260, 9 m. at $1,380; J. G. Shanahan, $1,680, overtime, $446.10, uniforms, $75; C. O. Talbot, $1,680; J. A. Young, $1,680..... 37,840 30

Examiners: A. Blouin (senior), $1,860, overtime, $274, uniforms, $75; J. A. Santerre (senior), $1,860, overtime, $158.30, uniform, $37.50; C. Baillarge, 6 m. at $1,200, 6 m. at $1,320, overtime, $67.70; D. J. Butler, $1,440, bonus, $18, overtime, $75.10; G. H. Cardinal, $1,680, overtime, $7, uniforms, $75; F. L. Casault, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $42.80, uniform, $37.50; J. A. Couture, 9 m. at $1,200, 3 m. at $1,320, overtime, $71.40, uniform, $37.50; R. Dorion, 9 m. at $1,200, less 12 d., 3 m. at $1,320, bonus, $72.54; R. Farrell, $1,680, overtime, $170.40, uniforms, $75; J. Fullerton, to Oct. 31, at $1,680, overtime, $212.40, uniform, $37.50; J. A. Gagne, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, overtime, $10; E. Genest, $1,680, overtime, $249.80, uniforms, $75; A. Julien, $1,200, bonus, $75, overtime, $2; E. Lapointe, $1,680; J. P. Letourneau, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, overtime, $25; J. Livingstone, $1,680, overtime, $401.80, uniforms, $75; J. E. Martineau, to Jan. 18, less 15 d., at $1,620, overpaid, $10, overtime, $8.60; G. Matte, $1,680, less 10 d., overtime, $135.70, uniforms, $75; L. R. Moisan, 6 m. at $1,200, 6 m. at $1,320; J. B. Poirier, $1,680; E. Rouleau, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, overtime, $16; J. Roy, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, uniforms, $75; F. X. Traversy, $1,680; C. Vezina, $1,680..... 38,004 80

Truckmen: E. Boutet, 3 m. at $1,320, 9 m. at $1,440, bonus, $32.25; G. Cantin, 11 m. to Mar. 31, at $1,080, bonus, $178.75; J. L. Dugal, 3 m. at $1,200, 9 m. at $1,320, bonus, $75, overtime, $66..... 4,042 00

Temporary employees: X. Blouin, April at $1,080, bonus, $16.25; J. E. Bureau, 11 m. to Mar. 31, at $1,200, bonus, $68.75, overtime, $199.20, uniform, $37.50; J. Clin, $1,200, overtime, $116.40, uniform, $37.50; I. U. Desrosiers, $1,200, bonus, $75, overtime, $221.80, uniforms, $75; L. A. Emond, 9 m. to Mar. 31, at $1,200, bonus, $56.25, overtime, $120.50, uniform, $37.50; A. Goulet, $1,200, bonus, $75, overtime, $99.40; A. Jalbert, $1,200, bonus, $75; H. Lacroix, 11 m. to Mar. 31, at $1,200, overtime, $145.10, uniform, $37.50; L. Langlois, 11 m. to Mar. 31, at $1,200, overtime, $145.30, uniform, $37.50; P. H. L'Heureux, 11 m. to Mar. 31, at $1,200, overtime, $142.30, uniform, $37.50; E. Mercier, 9 m. to Mar. 31, at $1,200, bonus, $56.25, overtime, $120.20, uniform, $37.50; P. U. Pageot, $800, bonus, $315..... 14,275 20

Board, travel, etc.: J. J. Coleman, $199.25; C. Vezina, $123.84; sundry, $99.92.. 423 01

Contingencies: cartage, J. W. Paquet, $1,533.30; commission on sale of excise stamps, $322.91; parts, repairs, etc. for Customs automobile, $281.47; postage, $920.25; street cars and ferries, $540; telephone rent, $791.81; petty expenses, $396.12 ..... 4,785 86

Legal services: R. Cannon, $100.15; Dechene and Choquette, $109.85; P. Fontaine, $179.45; Mayrand and Gervais, $102; Nadeau and Pratte, $314.75; L. St. Laurent, $591.05; sundry, $100.89..... 1,498 14

Amherst, Magdalen Islands: E. H. Painchaud, Master of Customs boat, $960, bonus, $315; J. Cassidy, acting captain, from May 26, at $900, bonus, $267.58; J. C. Chiasson, engineer, $800, bonus, $315; erection of Customs building, $2,000, less $1,000 paid in 1923-24; gasoline, etc., $137.85; office rent to July 31, $16; petty expenses, $265.27..... 4,841 22

Amos: J. E. Montambault, sub-collector, $1,320, bonus, $15; office rent, $144; telephone rent, 11 m. to Mar. 31, $13.75; petty expenses, $84.24..... 1,576 99

Bonne Esperance: board, travel, etc., W. C. Creighton, $381.58; cartage, freight, etc., $135.91; kitchen supplies, bedding, etc., $146.11; sectional house, $410, erection of same, $40; petty expenses, $180.17..... 1,293 77

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Quebec—Conc.—Fin

Chicoutimi: L. G. Gauthier, sub-collector, gr. 2, 6 m. at $1,860, 6 m. at $1,920, overtime, $116.60; J. E. Demers, examiner, $1,680, uniform, $37.50; commission on sale of excise stamps, $102.84; telephone rent, $32.50; petty expenses, $45 ..... 3,904 44

Ellis Bay, Anticosti: A. Drolet, sub-collector, $1,080, bonus, $35; coal, $299.55; office rent, $220; petty expenses, $31.94..... 1,666 49

Esquimaux Point: J. A. Houle, sub-collector, $300; postage, etc., $2.25..... 302 25

Estcourt: A. Durette, enforcement officer, $1,140, bonus, $135, uniforms, $75; office rent, $105; petty expenses, $246.11..... 1,701 11

Grindstone, Magdalen Islands: A. Cyr, enforcement officer, $1,140; office rent, 9 m. to Sept. 30, $36; telephone rent, 6 m. from Dec. 1, $9; petty expenses, $48.55 ..... 1,233 55

Hebertville: G. Hudon, sub-collector, 9 m. at $1,260, 3 m. at $1,380, bonus, $75; office rent, 15 m. to Mar. 31, $375; telephone rent, $32.50; petty expenses, $277.12 ..... 2,049 62

Jonquière: V. J. Nadeau, sub-collector, gr. 1, 9 m. at $1,260, 3 m. at $1,380; telephone rent, $32.50; petty expenses, $128.27..... 1,450 77

Les Escoumains: J. H. Topping, enforcement officer, $120; postage, $1.63..... 121 63

Levis: J. L. Samson, sub-collector, gr. 2, $1,920, overtime, $241.40; A. Gelly, examiner, $1,560, bonus, $94; telephone rent, $30.84; petty expenses, $166.53. 4,012 77

Monk: J. W. Berger, enforcement officer, $1,260, bonus, $15, uniform, $37.50; petty expenses, $240.45..... 1,552 95

Montmagny: J. R. Fournier, sub-collector, gr. 1, $1,680, uniform, $37.50; telephone rent, $32; petty expenses, $121.07..... 1,870 57

Pointe au Pic: J. G. Martel, sub-collector, 9 m. at $1,020, 3 m. at $1,440, bonus, $236.25, overtime, $143, uniform, $37.50; office rent, 10 m. to Nov. 30, $250; telephone rent, $45; petty expenses, $54.37..... 1,891 12

Port Alfred: P. Gagnon, sub-collector, gr. 1, 6 m. at $1,380, 6 m. at $1,500, bonus, $37.50, overtime, $86, uniform, $37.50; office rent, $360; telephone rent, 18 m. to Mar. 31, $45; petty expenses, $166.90..... 2,172 90

Rivière du Loup: J. A. Schmouth, sub-collector, gr. 1, $1,680, overtime, $74; A. Binet, examiner, $1,380, bonus, $75, uniform, $37.50; telephone rent, $30; petty expenses, $141.57..... 3,418 07

Seven Islands: D. A. Vignault, enforcement officer, $480, uniform, $37.50; boat with motor, $300; petty expenses, $49.63..... 867 13

St. Anselme: J. O. Bernier, sub-collector, $1,080, less Aug. 1 to Nov. 6, bonus, $25.61; office rent, 14 m. to Mar. 31, $180.84; travel, etc., H. A. Labad $281.60; petty expenses, $45.50..... 1,325 55

St. Pamphile: A. Caron, enforcement officer, $780; postage, etc., $17.87..... 797 87

Trois Pistoles: C. LeBel, sub-collector, $720; postage, etc., $27.20..... 747 20

Officers at outports: Harrington Harbour, Mrs. E. Ransom-Anderson, enforcement officer, $200; House Harbour, Magdalen Islands, C. F. Painchaud, sub-collector, $1,320, registrar of shipping, $120, bonus, $15, uniform, $37.50; Morriset Station, J. A. Dumas, enforcement officer, $200; St. Jean Port Joli, G. Leclerc, enforcement officer, $200; Sault au Mouton, P. J. LeMarquand, enforcement officer, $100..... 2,192 50

Rimouski, ($5,177.83)

O. Beaulieu, collector, gr. 1, $1,860, overtime, $313.10, uniforms, $75; J. A. Tremblay, examiner, $1,320, bonus, $75, uniforms, $75; telephone rent $70.40; petty expenses, $196.98..... 3,985 48

Matane: J. E. Landry, enforcement officer, $1,020, bonus, $15, uniform, $37.50; petty expenses, $33.47..... 1,105 97

Ste. Anne des Monts: C. Thibault, enforcement officer, from Nov. 1, at $200; postage, $3 (under Port of Gaspé, prior to Nov. 1)..... 86 38

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

St. Armand ($17,663.47)

W. A. Burrage, collector, gr. 1, $1,860, overtime, $663, uniforms, $75; examiners: P. E. Bibaud, Mar. 10 to 31, at $1,200; F. F. Futvoye, $1,680, overtime, $663, uniforms, $75; H. C. Hastings, $1,680, overtime, $663, uniforms, $75; W. A. Smith, $1,680, overtime, $647, uniforms, $75; A. Guerin, freight checker, St. Alban's, Vt., $1,680, overtime, $249.50, uniforms, 75; board, travel, etc.: E. N. Draper (Highwater), $74, overtime, $25; F. F. Futvoye, $449.50; H. C. Hastings, $192; P. E. Jensen (Abercorn), $26, overtime, $17; G. C. King (Ottawa), $416.20, overtime, $414; W. A. Smith, $418.25; highway lighthouses, 2 at $271, maintenance, $34.50; office rent, 11 m. to Feb. 28, $110; postage, $230; telephone rent, $21; petty expenses, $119.36..... 15,000 28

Philipsburg: A. H. Merritt, sub-collector, $960, overtime, $376, uniforms, $75; travel, etc.: J. W. Dumoulin (Notre-Dame des Bois), $201.70, overtime, $155; J. Labbé (Thetford Mines), $76, overtime, $50; highway lighthouses, 2 at $271, maintenance, $34.50; office rent, $120; petty expenses, $72.99..... 2,663 19

St. Hyacinthe ($28,517.05)

G. H. Henshaw, collector, gr. 2, 7 m. to Oct. 31, at $2,220; A. Lamothe, collector, gr. 2, 7 m. at $1,800, 5 m. at $1,920 (promoted from cashier and computing clerk, Nov. 1); special excisemen: E. McNally, gr. 3-C, $2,520, overtime, $76.20; J. C. Rouleau, gr. 1, $2,040, overtime, $60; clerks: O. Berthiaume, $1,200, bonus, $75; J. Chicoine, $1,380; J. C. Raymond, $1,680; examiners: A. Chagnon, $1,200, bonus, $75, overtime, $27.60; A. Lanctot, $1,680, uniforms, $75; E. Lemoine, from May 15, at $1,200, bonus, $65.93; C. A. Rousseau, $1,680, uniforms, $75; J. A. Trinque, $1,380, bonus, $75; Miss M. L. Lussier, jr. clerk-stenographer, 9 m. at $600, 3 m. at $660; telephone rent, $66.57; petty expenses, $367.92..... 20,614 04

Drummondville: L. Paré, sub-collector, $1,860; examiners: J. D. Cartier, $1,500, uniforms, $75; L. Lemire, 6 m. at $1,200, 6 m. at $1,320; telephone rent, $30; petty expenses, $166.12..... 4,891 12

Marieville: N. F. Ostiguy, sub-collector, gr. 1, 9 m. at $1,320, 3 m. at $1,440, uniform, $37.50; telephone rent, $24.60; petty expenses, $130.28..... 1,542 38

St. Césaire: H. Grise, examiner, $1,440, bonus, $18; postage, etc., $11.51..... 1,469 51

St. Johns—St.-Jean ($78,799.51)

J. C. Latour, collector, gr. 3, $2,220; C. Z. Gilmore, asst. appraiser, $2,160; C. S. Pinsonnault, cashier and computing clerk, $1,920, overtime, $336; clerks: A. Desforges, 6 m. at $1,380, 6 m. at $1,500, bonus, $37.50, overtime, $122; J. A. Lachance, 9 m. at $1,260, 3 m. at $1,380; examiners: L. A. Comeau, to Feb. 28, at $1,680, overtime, $177.50, uniform, $37.50; P. A. Hebert, $1,200, bonus, $75; J. R. Laberge, April 1 to May 19, at $1,200; R. Raymond, $1,680, overtime, $405.50, uniforms, $75; F. Whitaker, May 1 to Feb. 26, at $1,440, Feb. 27 to Mar. 31, at $1,560, bonus, $12 (short paid $2.89), overtime, $34.50..... 16,254 49

Cartage of p.o. parcels, etc., $430.40; legal services, $233.15; postage, $241; telephone rent, $24.60; petty expenses, $157.88..... 1,087 03

Cantic: examiners: R. L. Derick (senior), $1,860, overtime, $691.40, uniforms, $75; H. E. Derick, $1,500, overtime, $685.20, uniforms, $75; J. M. Hebert, $1,680, overtime, $690.20, uniforms, $75; A. Jones, $1,680, overtime, $681, uniforms, $75; D. Sinclair, $1,680, less $14.48 paid by D.S.C.R., overtime, $629.20, uniforms, $75; J. H. Stuart, May 1 to Oct. 31, at $1,380, bonus, $37.50, overtime, $337.80, uniforms, $75; J. E. Sullivan, from Sept. 1, at $1,200, bonus, $43.75, uniform, $37.50; office rent, 3 m. to June 30, $30; postage, $260; telephone rent, $18.48; petty expenses, $250.77..... 14,618 32

Clarenceville: J. A. Metivier, sub-collector, $840, less 1 d., overtime, $319.10, uniform, $37.50; E. Lachance, travel, etc., $46.25, overtime, $47.80; office rent, $120; petty expenses, $28.95..... 1,437 10

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

St. Johns—St-Jean—Conc.—Fin

Farnham: A. H. Bessette, sub-collector, gr. 1, $1,680; examiners: E. Bessette, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, uniforms, $75; J. L. Sevigny, $1,380, less 2 d., bonus, $74.60; office rent, $420; telephone rent $27.12; petty expenses, $255.39 ..... 5,209 69

Frelighsburg: H. U. McCrum, sub-collector, $1,320, overtime, $859.40, uniforms, $75; examiners: J. R. Doherty, May 27 to Dec. 31, at $900, less July 8 to Aug. 1, overtime, $429.70, uniform, $37.50; W. E. Shepard, July 7 to 26, at $900, overtime, $32.60; E. N. Draper, (Highwater), travel, etc., $29.10, overtime, $34.40; highway lighthouses, 2 at $271, maintenance, $34.50; office rent, $75; telephone rent, $12; petty expenses, $199.54 ..... 4,205 74

Lacolle: E. A. Force, sub-collector, gr. 2, $1,920, overtime, $587.40, uniforms, $75; examiners: J. L. Amiot, $1,680, overtime, $694, uniforms, $75; J. L. Brosseau $1,200, overtime, $527, uniforms, $75; F. D. Carreau, Aug. 8 to Nov. 2, at $1,200, less 1 d., bonus, $17.55, overtime, $171.60; J. E. Fournier, May 20 to Jan. 21, at $1,200, bonus, $50.40, overtime, $487.80, uniform, $37.50; W. E. Grant, $1,680, overtime, $707.20, uniforms, $75; C. W. Hewson $1,500, overtime, $588.60, uniforms, $75; W. J. Killick, $1,560, overtime, $703, uniforms, $75; L. H. Laporte, Aug. 8 to Nov. 2, at $1,200, bonus, $17.75, overtime, $171.60; A. Lowe, $1,560, overtime, $580.40, uniforms, $75; E. D. Racicot, $1,680, overtime, $684, uniforms, $75; J. E. Sullivan, April 14 to Aug. 31, at $1,200, bonus, $28.54, overtime, $616.40, uniform, $37.50; W. J. Young, $1,860, overtime, $714.40, uniforms, $75; H. Côté, enforcement officer, from Jan. 12, at $960; G. L. Robinson, enforcement officer, Lacolle Bridge, $300; digging well, $400; highway lighthouses, 2 at $271, maintenance, $36; light, $173.40; postage, $155; telephone rent, $44.40; petty expenses, $226.77 ..... 26,654 78

Noyan Junction: E. J. Struthers, sub-collector, gr. 1, $1,680, overtime, $302.20, uniform, $37.50; K. G. Struthers, examiner, $1,380, overtime, $324.80, uniform, $37.50; J. H. Stuart, April 1 to 30, Nov. 1 to Mar. 31, at $1,380, less 1 d., bonus, $37.30, overtime, $223.60; highway lighthouses, 2 at $271, maintenance, $36; land for Customs building, $75; erection of building, $2,258; telephone rent, $15; petty expenses, $122.60 ..... 7,757 79

Rouse's Point: J. E. Fournier, Mar. 2 to 31, at $1,200; sundry board and travel, $207.80 ..... 304 57

Expenses of officers on trains, examining baggage: J. L. Amiot, $114; H. E. Derick, $147; W. E. Grant, $118; A. Jones, $135; W. J. Killick, $108.50; E. D. Racicot, $114.50; D. Sinclair, $134; 6 officers, amounts under $100, $399 ..... 1,270 00

Shawinigan Falls ($13,522.32)

J. T. Martin, collector, gr. 2, 10 m. to Jan. 31 at $2,220; clerks, C. O. Buisson, $1,680. J. A. Rocheleau, $1,680; J. A. Panneton, examiner, $1,680, uniforms, $72.50; telephone rent, $24.60; petty expenses, $235.37 ..... 7,222 47

Grand'Mère: F. X. Faucher, sub-collector, $1,920; H. A. Quesnel, clerk, $1,680; T. Gravel, examiner, $1,680, uniforms, $72.50; office rent, $720; telephone rent, $27.12; petty expenses, $200.23. ..... 6,299 85

Sherbrooke ($51,348.12)

C. A. French, collector, gr. 3, $2,600; G. C. Harkness, appraiser, $2,400; M. L. Hunting, cashier and computing clerk, $1,920, overtime, $157.50, uniforms, $75; J. C. Belisle, special exciseman, gr. 1, 9 m. at $1,740, 3 m. at $1,860, overtime, $156, uniforms, $75; clerks: W. H. Moore (senior), $2,100; J. O. Gauthier, $1,680, overtime, $166; J. C. Goyette, 6 m. at $1,380, 6 m. at $1,500, bonus, $37.50, overtime, $38.30; L. W. Greenland, $1,680, overtime, $14; examiners: J. W. Hughes, 3 m. to June 30, at $1,680, less $15 short paid, overtime, $57; A. MacDonald, $1,680, overtime, $209.40, uniforms, $75; J. W. Roy,

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Continued
Traitements et dépenses contingentes aux ports d'entrée: Québec—Suite

Sherbrooke—Conc.—Fin

3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $31.30; T. S. Somers, $1,680; S. E. Trudeau, $1,200 less 1 d.; clerk-stenographers, S. Delude, from Feb. 6, at $960, Miss B. F. Parker, to Dec. 31, at $960; O. H. Bruneau, truckman, from April 28, at $1,080, bonus, $180.38 ..... 25,113 68

Commission on sale of excise stamps, $390.66; legal services, $83; postage, $307; telephone rent, $113.40; petty expenses, $254.02 ..... 1,148 08

Armstrong: J. A. Charest, sub-collector, 7 m. at $1,020, 5 m. at $1,200, bonus, $150.89, overtime, $319.40, uniform, $37.50 (examiner from Nov. 1); J. W. Simard, examiner, $1,200, bonus, $15, overtime, $319.40; highway lighthouses, 2 at $271, maintenance, $31.50; painting office, $325; telephone rent, $25; petty expenses, $229.57 ..... 4,290 26

Beauceville: J. M. Cartier, sub-collector, $1,200, bonus, $15; office rent, $300; telephone rent, $15; petty expenses, $123.27 ..... 1,653 27

Chartierville: W. A. St. Laurent, enforcement officer, $600; petty expenses, $12 612 00

Comin's Mills: H. Riddell, sub-collector, gr. 1, $1,680, overtime, $376.80, uniforms, $75; enforcement officers, at 50c. an h., T. Paquette, $292, M. G. Roy, $46.25; office rent, $120; petty expenses, $159.50 ..... 2,749 55

Cookshire: H. L. Cleveland, sub-collector, gr. 1, $1,680; telephone rent, $24; petty expenses, $146.10 ..... 1,850 10

Hereford Road: A. Hunt, enforcement officer, $250, overtime, $340; highway lighthouses, 2 at $271, maintenance, $33 ..... 1,165 00

Richmond: P. E. Belisle, sub-collector, gr. 1, $1,560, uniforms, $75; telephone rent, $32; petty expenses, $100.34 ..... 1,767 34

St. Camille: E. W. Laflamme, sub-collector, $600, overtime, $87; telephone rent, $24; petty expenses, $116.28 ..... 827 28

Thetford Mines: J. B. Normandeau, sub-collector, $1,680, overtime, $294, uniforms, $75; C. E. Le Royer, clerk, $1,500, less 8 d., relieving officer, at $240, $234.81, overtime, $19, uniforms, $75; J. Labbé, examiner, $1,200, less 14 d., bonus, $72.10; uniforms, $75; telephone rent, $24.60; petty expenses, $188.88 5,359 85

Victoriaville: J. C. Bordeleau, sub-collector, gr. 1, 10 m. to Jan. 31, at $1,680; J. W. Lessard, examiner, $1,320, less 3½ d.; telephone rent, $25; petty expenses, $137.94 ..... 2,870 52

Windsor Mills: J. Pender, sub-collector, gr. 1, $1,680, uniforms, $75; office rent, $120; telephone rent, $21; petty expenses, $45.19 ..... 1,941 19

Sorel ($7,157.84)

H. O. Gauthier, collector, gr. 1, $1,860, registrar of shipping, $180, uniforms, $75; examiners, N. A. Paul-Hus, $1,680, uniforms, $75; I. Taillon, $1,380; telephone rent, $27.12; petty expenses, $179.16 ..... 5,456 28

Nicolet: B. Therien, sub-collector, $1,380, bonus, $75, uniforms, $75; telephone rent, $17; petty expenses, $154.56 ..... 1,701 56

Sutton ($7,075.48), opened as a port, Jan. 1

A. H. Miller, collector, gr. 1, 3 m. to Mar. 31, at $1,860, overtime, $88; examiners: H. M. Clark, 2 m. to Feb. 28, at $1,680, overtime, $92; F. H. Crowell, Mar. at $1,680, overtime, $48; W. E. Dow, 3 m. to Mar. 31, at $1,500, overtime, $109.20; E. N. Draper, 3 m. to Mar. 31, at $1,680, overtime, $92; V. P. Gendron, 3 m. to Mar. 31, at $1,680, overtime, $111.40; K. B. McKay, 3 m. to Mar. 31, at $1,680, overtime, $92; petty expenses, $29.80 ..... 3,182 40

Abercorn (port to Dec. 31, see page 67): F. F. Fyles, collector, gr. 1, 3 m. to Mar. 31, at $1,860, overtime, $118.40; examiners: H. M. Clark, Mar. at $1,680; C. Hall, 3 m. to Mar. 31, at $1,680, overtime, $19.20; H. A. Hebert, 3 m. to Mar. 31, at $1,620; P. E. Jensen, 3 m. to Mar. 31, at $1,620; maintenance of 2 highway lighthouses, $18; office rent, 3 m. to Mar. 31, $45; telephone rent, $8.75; petty expenses, $15.48 ..... 2,059 83

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Votes 364 & 484—Salaries and Contingencies at Ports: Quebec—Concluded
Traitements et dépenses contingentes aux ports d'entrée: Québec—Fin

Sutton—Conc.—Fin

Highwater (port to Dec. 31, see page 68): examiners: E. O. Bailey (senior), 3 m. to Mar. 31, at $1,860, overtime, $60; F. H. Crowell, 2 m. to Feb. 28, at $1,680; freight examiners, Newport, Vt.: C. A. Boright, 3 m. to Mar. 31, at $1,680, overtime, $40; F. C. Miller, 3 m. to Mar. 31, at $1,620, overtime, $40; maintenance of 2 highway lighthouses, $18; telephone rent, 2 phones, 1, 4 m. to Mar. 21, 1, 2 m. to Jan. 21, $12.30; petty expenses, $92.95..... 1,833 25

Three Rivers—Trois-Rivières ($27,149.93)

W. D. Fisher, collector, gr. 3, to Jan. 31, at $2,460; J. P. Gariepy, collector, gr. 3, 11 m. at $2,100, 1 m. at $2,220 (promoted from appraiser, Mar. 1); J. O. Prevost, special exciseman, gr. 1, $2,040; J. A. Gagnon, computing clerk, 6 m. at $1,740, 6 m. at $1,860; clerks: R. Pellerin (senior), $1,980; L. B. Badeaux, $1,680; A. Trudel, $1,680; examiners: J. C. Duford, 3 m. at $1,260, 9 m. at $1,380, bonus, $75; J. R. Duval, $1,680, uniforms, $75; E. Mailhot, $1,200, bonus, $75; G. A. Quesnel, $1,680; J. N. Rochette, $1,680; W. Tourigny, 9 m. at $1,320, 3 m. at $1,440; telephone rent, $196.56; petty expenses, $702.87. ..... 23,404 43

La Tuque: J. D. Duval, sub-collector, gr. 1, $1,680; legal services, $116.95; office rent, $480; petty expenses, $120.25. ..... 2,397 20

St. Boniface: E. Boucher, enforcement officer, $1,320, bonus, $15; petty expenses, $13.30. ..... 1,348 30

Valleyfield ($9,194.03)

R. Miron, collector, gr. 2, $2,220; A. Seguin, cashier and computing clerk, $1,920; J. A. Beauchamp, clerk, 9 m. less 1 d. at $1,260, 3 m. at $1,380, bonus, $74.79; examiners: I. Bourassa, $1,680, uniforms, $75; O. Corbeil, $1,680, uniforms, $75; telephone rent, $30.84; petty expenses, $151.90. ..... 9,194 03

1,583,560 50

LESS—Bonus charged to Vote 363 (Page D—141), $15,825.28; uniforms charged to Miscellaneous Customs, (Page D—52), $12,820..... 28,645 28

Total as on page D—52.....$1,554,915 22

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario
Traitements et dépenses contingentes aux ports d'entrée: Ontario

Amherstburg ($17,631.82)

J. H. Atkinson, collector, gr. 1, $1,860, registrar of shipping, $120; S. E. Taylor, clerk, $1,680, overtime, $75, uniform, $37.50; W. C. Heyd, examiner, $1,440, overtime, $236.50, uniforms, $75; J. S. Gatfield, enforcement officer, Anderdon, $240; C. A. Poore, enforcement officer, Point Pelee, at $4 a d., $1,076; telephone rent, $27.12; petty expenses, $124.49..... 6,991 61

Essex Centre: R. J. Shaw, sub-collector, gr. 1, $1,680; telephone rent, $27.12; petty expenses, $112.19 ..... 1,819 31

Kingsville: E. R. McCay, sub-collector, gr. 1, $1,680, uniform, $37.50; office rent, $540; telephone rent, $24.60; petty expenses, $133.96..... 2,416 06

Leamington: C. H. Read, sub-collector, gr. 1, $1,680; examiners: C. W. Campbell, 8 m. to Nov. 30, at $1,380, bonus, $52; R. H. LaMarsh, examiner, $1,380, bonus, $78; travel, etc., G. E. Mackenzie (London), $358.60; telephone rent, $27.12; petty expenses, $184.92 ..... 4,680 64

North Dock, Pelee Island, F. C. Barnes, enforcement officer..... 240 00

West Dock, Pelee Island: H. A. Henderson, sub-collector, $1,320, uniform, $37.50; office rent, $100; petty expenses, $26.70..... 1,484 20

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Belleville ($38,861.35)

A. E. Geen, collector, gr. 2, $2,340, registrar of shipping, $120; special excisemen: G. H. McArthur, gr. 3A, $2,760, overtime, $168.40; W. J. Cook, gr. 2, $2,340, overtime, $168.40; F. W. Sprague, supervising officer, $2,040, overtime, $138.80; examiners: F. H. McLenaghan (senior), $1,860, overtime, $581.90; H. G. Belsey, 3 m. at $1,260, 9 at $1,380, bonus, $75, overtime, $2, uniforms, $75; J. G. Caldwell, 6 m. at $1,260, 6 at $1,380, bonus, $75, overtime, $19; F. J. Carre, Mar. 2 to 31, at $1,200; E. M. Clarke, 9 m. at $1,380, 3 at $1,500, bonus, $25, overtime, $458.50; W. I. Cole, $1,680, overtime, $588.10; W. A. Hardy, 11 m. at $1,680, special exciseman, gr. 1, Mar., at $1,740, overtime, $426.50; F. B. Liberty, $1,440, overtime, $22, bonus, $18; B. F. Maidens, $1,200, bonus, $75, overtime, $10.20, uniforms, $75; J. K. Williams, Mar. 16-31, at $1,200; clerks: H. W. Dillnutt, 6 m. at $1,200, 6 at $1,320, bonus, $75; H. R. Hall, 3 m. at $1,200, 9 at $1,320, overtime, $419.70; J. V. Lapum, 3 m. at $1,380, 9 at $1,500, overtime, $420.20; A. S. Quick, from May 5, at $1,200, overtime, $30.90; H. A. Ross, $1,560; legal services, $3.68; postage, $165; telephone rent, $54.36; petty expenses, $304.12..... 32,835 26

Travelling allowance, at $30 per m.: J. G. Caldwell, $95.92; E. M. Clarke, $360; W. J. Cook, $360; H. R. Hall, $360; W. A. Hardy, $360; J. V. Lapum, $360; G. H. McArthur, $360; F. H. McLenaghan, $360; F. W. Sprague, $360.... 2,975 92

Campbellford, J. A. Daly, sub-collector, gr. 1, $1,680; P. J. Leonard, examiner, $1,200; office rent, $72; telephone rent, $24.60; petty expenses, $73.57..... 3,050 17

Bowmanville ($3,281.12)

C. A. Cawker, collector, gr. 1, $1,860; B. L. Berry, examiner, 3 m. at $1,320, 8 m. to Feb. 28, at $1,440, bonus, $32.25; telephone rent, $27.12; petty expenses, $71.75 ..... 3,281 12

Brantford ($42,811.42)

J. H. Spence, collector, gr. 4, $3,000; assistant appraisers: W. G. Ball, $2,160; J. W. Blakney, $2,160; special exciseman, gr. 1, I. Newsome, $2,040; examiners: G. M. Cook, $1,380, bonus, $75; F. Corey, $1,680, overtime, $46, uniforms, $75; J. Hardy, $1,620; H. J. Lloyd, 3 m. at $1,560, 9 at $1,680; F. C. Schuler, 9 m. at $1,680, computing clerk, 3 m. at $1,740; W. Sloan, to Oct. 31, at $1,680; computing clerks: J. Ryan, to Oct. 31, at $2,040; W. Scruton, $2,040; clerks: F. J. Charlton, $1,680; P. L. Farnsworth, $1,680; H. Hawley, $1,680; R. Lyle (senior), $2,100; W. McIntosh (senior), 2 m. at $1,680, 10 m. at $1,740, uniforms, $75; W. A. Robinson, $1,680; W. E. Young, $1,680; G. E. Stephenson, clerk-stenographer, 5 m. at $1,080, clerk, 7 m. at $1,200, bonus, $245; W. W. Lowes, messenger, $900, bonus, $315; A. A. Coale, truckman, 9 m. at $1,380, 3 at $1,440..... 38,101 00

Caretaking, $240; cartage, $1,672; commission on excise stamps, $329.21; legal services, $187.35; office rent, $1,200; postage, $250; telephone rent, $234.76; taxes on warehouse, $279.60; petty expenses, $317.50..... 4,710 42

Bridgeburg ($91,477.54)

F. T. Pattison, collector, gr. 4, $3,000; G. A. Clark, supervising officer, $2,040, overtime, $621.10; N. D. Graham, appraiser, $2,460; G. H. Osborne, chief clerk, 3 m. at $1,980, 9 at $2,100, overtime, $517.90, uniforms, $75; C. H. Price, cashier, $1,980, overtime, $512.30, uniforms, $75..... 13,351 30

Examiners: A. N. Smith (senior) $1,860, overtime, $594.90, uniforms, $75; R. D. Barnhart, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $630, uniform, $37.50; B. C. Bennett, to Oct. 31, at $1,680, overtime, $6.50; F R. Bowen, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $652.70, uniforms, $75; T. R. Bown, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $656.20, uniform, $37.50; H. A. Cozzens, $1,620, overtime, $593.70; A. L. Current, $1,680, overtime, $662.40, uniforms, $75; W. C. Eagan, $1,680, overtime, $598.70, uniforms,

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Bridgeburg—Conc.—Fin

$75; W. J. Earley, $1,620, overtime, $609.20, uniform, $37.50; A. C. Ferguson, from Jan. 19, at $1,200; V. W. Galer, from Oct. 21, at $1,200, less 1 d., overtime, $70.60; K. A. Grant, Aug. 15 to Sept. 16, at $1,200, overpaid, $1.23, bonus, $6.52, overtime, $68; W. Griffin, to Nov. 30, at $1,620, overtime, $207.60; H. F. Hall, $1,620, overtime, $631.60; C. W. Hanna, $1,500, overtime, $612.90; H. M. Henderson, May 31 to Sept. 16, Feb. and Mar. at $1,200, bonus, $23.13, overtime, $268.80; B. F. Krafft, $1,680; overtime, $644, uniforms, $75 ..... 28,699 74

Examiners (concluded): A. W. Lee, $1,680, overtime, $639.80, uniforms, $75; J. G. McClelland, from April 2, at $1,200, bonus, $74.84, overtime, $632.30; C. A. Muir, $1,560, overtime, $547.20, uniforms, $112.50; G. W. Ramey, to Nov. 15, at $1,200, bonus, $46.88, overtime, $425.40, uniform, $37.50; A. E. Ray, to Oct. 31, at $1,680, overtime, $122.20, uniform, $37.50; S. H. Raymond, $1,680, overtime, $582.40, uniforms, $75; T. V. Stamp, $1,500, overtime, $634, uniforms, $112.50; R. C. Towers, from May 28, at $1,200, bonus, $63.30, overpaid, 85c., overtime, $526.20, uniform, $37.50; J. Train, $1,560, overtime, $622.60; B. Wilson, $1,680, overtime, $605.50, uniforms, $75; freight examiners (Black Rock): G. W. Carson, $1,680, overtime, $486.30; W. M. Wiswell, $1,680, overtime, $647.30, uniforms, $112,50 ..... 24,291 64

Computing clerks: G. A. Pepper, $1,740, overtime, $563.80, uniforms, $75; W. G. Stamp, $2,040, overtime, $535.60, uniforms, $75; R. H. Teal, $2,040, overtime, $517.40, uniforms, $75; J. A. Willson, $2,040, overtime, $499.80, uniforms, $75. 10,276 60

Clerks: F. W. Dunn (senior), $2,100, overtime, $51.10; E. B. Brown, $1,680, overtime, $212.20; E. J. Duggan, $1,680, less 1 d., overtime, $526; A. J. Learn, to Jan. 31, at $1,680, overtime, $498.80; W. W. Wallace, $1,620, overtime, $595.20, uniforms, $112.50 ..... 10,471 28

Postage, $1,600; telephone rent, $124.80; petty expenses, $425.90 ..... 2,150 70

Crystal Beach: examiners: W. D. Brewster, 115 d. to Sept. 15, at $6, overtime, $92.50, uniform, $37.50; J. H. Graham, 115 d. to Sept. 15, at $6, overtime, $101.40, uniform, $37.50; petty expenses, $115 ..... 1,763 90

Fort Erie: clerk, J. H. Graham, 2 m. to Mar. 31, at $1,200; petty expenses, $272.38. 472 38

Brockville ($13,867.28)

D. F. Ellis, collector, gr. 2, $2,220, registrar of shipping, $120; C. C. Lyman, cashier and computing clerk, to Oct. 31, at $1,920; examiners: W. R. Bannerman, $1,680, overtime, $326.70, uniforms, $75; K. Moxley, Feb. 16 to 28, at $1,200; L. F. Taylor, 6 m. at $1,320, 6 at $1,440, bonus, $37.50, overtime, $451.60, uniforms, $75; clerks: J. S. Bedlow, $1,680, overtime, $189.20, uniform, $37.50; J. T. Fitzpatrick, $1,680; W. Miller, $1,680, overtime, $525.30, uniforms, $75; legal services, $158.25, téléphone rent, $83.88; petty expenses, $225.93..... 13,867 28

Chatham ($30,991.26)

A. E. Pilkey, collector, gr. 3, 6 m. at $2,460, 6 at $2,520, registrar of shipping, $120; E. H. Buckland, appraiser, 3 m. at $2,100, 9 at $2,220; E. Ansell, cashier ,$1,740; examiners: C. Collop, 3 m. at $1,260, 9 at $1,380, bonus, $75, overtime, $29.80; W. J. Hampton, $1,320; J. Ivison, 6 m. at $1,380, Oct. 1 to Mar. 27, at $1,500, bonus, $37.50, overtime $22.80, uniforms, $75; S. Lamont, $1,560, bonus, $94; C. J. Morrice, $1,620, uniform, $37.50; S. S. Wain, 3 m. at $1,380, 9 at $1,500, bonus, $18.75, overtime, $22.80, uniforms, $75; D. G. Rawlings, computing clerk, $1,740; clerks: K. E. Baxter (senior), 9 m. at $1,980, 3 at $2,100; G. W. Boudreau, $1,680; J. L. Terry, $1,680, overtime, $32.80; commission on excise stamps, $264.07; telephone rent, $91.32; petty expenses, $122.74..... 23,392 95

Blenheim: W. E. Hall, sub-collector, gr. 1, $1,680; office rent, $72; petty expenses, $35.76 ..... 1,787 76

Dresden, postmaster's commission on collections..... 10 33

Erieau: J. F. Kennedy, sub-collector, gr. 1, $1,620, overtime, $407.60, uniforms, $75; postage, $25..... 2,127 60

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Chatham—Conc.—Fin

Ridgetown: W. F. McRae, sub-collector, gr. 1, $1,680; office rent, $180, petty expenses, $75.08 ..... 1,935 08
Tilbury: W. A. Hutton, sub-collector, gr. 1, $1,680; telephone rent, $24.72; petty expenses, $32.82..... 1,737 54

Cobourg ($14,325.78)

D. H. Burn, collector, gr. 2, $2.220; J. Bulger, cashier and computing clerk, $1,920, overtime, $229, uniforms, $75; examiners: J. H. Davidson, $1,680, overtime, $275, uniforms, $75; C. A. Pringle, 3 m. at $1,320, 9 m. less 57 d., at $1,440, overtime, $150.40, uniforms, $75; G. W. King, clerk, $1,680, overtime, $41.90; enforcement officers: J. W. Bickle, $1,080, bonus, $315; C. V. Niles, from Feb. 4, at $1,200; telephone rent, $33.36; legal services, $15; petty expenses, $208.34 11,445 99
Brighton: H. K. Roblin, sub-collector, $1,260, bonus, $15, uniform, $37.50; office rent, $144; telephone rent, $27.12; petty expenses, $135.74..... 1,619 36
Colborne: H. L. Chapin, sub-collector, $1,140, bonus, $15, uniform, $37.50; office rent, to June 30, $12.50; petty expenses, $55.43..... 1,260 43

Collingwood ($6,527.04)

H. Foreman, collector, gr. 1, to Oct. 31, at $1,860, Nov. 1 to 17, at $1,286.50 (difference between former salary and superannuation allowance), registrar of shipping, $70; D. McIntyre, collector, gr. 1, from Feb. 9, at $1,560, registrar of shipping, $17.14; J. H. Richardson, examiner, $1,680, overtime, $29; T. E. McKim, clerk, to Oct. 31, at $1,680; living expenses, E. Wackett (Kitchener), $315; legal expenses, $43.65; telephone rent, $33.36; petty expenses, $244.31 ..... 4,781 07
Meaford: sub-collectors, gr. 1: G. Brown, to Oct. 31 at $1,680; S. A. Hanson, from Feb. 3, at $1,260; travel, etc., C. W. Fox (Owen Sound), $367.50; office rent, $125; telephone rent, $24.86; petty expenses, $46.11..... 1,745 97

Cornwall ($12,656.33)

J. H. Cline, collector, gr. 2, $1,920, bonus overpaid, $40, overtime, $128, uniform, $37.50; examiners, E. J. Cleary, $1,680, overtime, $310.60, uniforms, $75; H. S. Prosser, $1,680, overtime, $234, uniforms, $75; J. P. St. Thomas, clerk, from June 2, less 10 d., at $1,200, bonus, $60.21, overtime, $59, uniforms, $75; telephone rent, $30.84; petty expenses, $286.48..... ..... 7,654 97
Aultsville: W. M. Evans, sub-collector, gr. 1, $1,620, overtime, $363.60, uniforms, $75; C. W. Hanes, July 11 to Dec. 31, at $1,200, overtime, $158.40, uniform, $37.50; office rent, $120; petty expenses, $239.56..... 3,181 80
St. Regis: F. E. Taillon, sub-collector, $600, overtime, $476.80, uniforms, $72.50; H. M. Blakely (Ottawa), overtime, $251.60, living expenses, $269.60; office rent, $125; petty expenses, $24.06..... 1,819 56

Deseronto ($3,303.34)

T. C. Maloney, collector, gr. 1, $1,800, registrar of shipping, $120; A. L. Malley, examiner, $1,320; telephone rent, $33.36; petty expenses, $29.98..... 3,303 34

Fort Frances ($25,895.38)

H. A. Prall-Pierce, collector, gr. 2, $2,220; E. D. Tierney, cashier and computing clerk, $1,920; examiners: F. E. Alton, 9 m. at $1,500, 3 m. at $1,620, overtime, $299.60, uniforms, $75; W. G. Bartley, $1,680, overtime, $343.40, uniforms, $75; A. V. Haley, $1,200, overtime, $292, uniforms, $75; E. M. Lund, from May 5, at $1,200, overtime, $282, uniforms, $75; M. E. Neads, $1,620, overtime, $165.20, uniforms, $75; J. W. Prout, $1,680, overtime, $367.80, uniforms, $75; clerks: J. W. Hastie, $1,680; W. C. Williams, $1,680, over-

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Fort Frances—Conc.—Fin

time, $73.20; S. V. Wilding (Sault Ste. Marie), board and travel, $280, overtime, $60.80; office rent, to Dec. 31, $750, less repaid by the Fort Frances Masonic Association, Ltd., $448.09; telephone rent, $82, petty expenses, $293.73 ..... 19,588 74

Rainy River: C. A. Gorham, sub-collector, gr. 1, $1,560, overtime, $594, uniforms, $75; examiners: W. Hirst, 9 m. at $1,320, 3 at $1,380, bonus, $75, overtime, $498.80, uniforms, $75; D. K. McGregor, $1,380, bonus, $77.88, overtime, $480.80, uniforms, $75; telephone rent, $36; petty expenses, $44.16..... 6,306 64

Fort William ($32,629.71)

J. H. Coveney, collector, gr. 4, 6 m. at $2,640, 6 at $2,760; J. W. Crowe, cashier and computing clerk, from May 1, at $1,680, overtime, $18.80; examiners: C. E. Stewardson (senior), 6 m. at $1,800, 6 at $1,860, overtime, $111.40, uniforms, $75; T. E. Batchelor, $1,620, overtime, $28, uniforms, $75; W. H. Clements, $1,680, overtime, $134.20, uniforms, $75; P. G. Etherington, $1,620, overtime, $98.90; H. H. Fraser, $1,680, overtime, $101.20, uniform, $37.50; H. A. Ross, $1,680, overtime, $135.50, uniforms, $75; J. H. Ross, $1,680, overtime, $65.60, uniform, $37.50; F. B. Shiels, $1,680, overtime, $44.60, uniform, $37.50; E. W. Stewardson, $1,620, uniforms, $75; R. Strang, $1,560, overtime, $104.70; clerks: C. E. Coombes, (chief), $2,100; R. A. Leathem (senior), 3 m. at $1,740, 9 at $1,860; J. H. McLeod, $1,680; K. S. Sylvester, $1,680; commission on excise stamps, $199.42; legal services, $10; telephone rent, $133.67; petty expenses, $313.32 ..... 30,166 81

Pigeon River: G. S. Richards, enforcement officer, $1,440, bonus, $18, overtime, $100; F. B. Shiels, travel, $20, overtime, $130; E. W. Stewardson, travel, etc., $117.30, overtime, $515; petty expenses, $122.60..... 2,462 90

Galt ($18,469.22)

T. Peck, collector, gr. 3, $2,340; W. J. Veitch, cashier and computing clerk, $1,920; examiners: A. B. Hobbs, 6 m. at $1,320, 6 at $1,440, bonus, $46.50, overpaid, $19.50; H. N. Simmons, 3 m. at $1,320, 9 at $1,440, less $45.20 paid by D.S.C.R., bonus, $32.25, uniforms, $75; clerks: A. T. Pollock, $1,680; J. W. Rendall, $1,440, bonus, $37.50; commission on excise stamps, $198.91; legal services, $54.63; office rent, $1,020; telephone rent, $78.96; petty expenses, $317.55..... 12,005 60

Ayr: H. Griffin, sub-collector, $1,020, bonus, $15; office rent, $150; petty expenses, $18.55..... 1,203 55

Preston: W. A. Dennis, sub-collector, gr. 2, $1,920; J. J. Sullivan, examiner, $1,500; W. L. McKenzie, clerk, $1,680; telephone rent, $27.12; petty expenses, $132.95. 5,260 07

Gananoque ($7,067.02)

M. J. Lee, collector, gr. 1, 9 m. at $1,800, 3 m. at $1,860, overtime, $104.20; examiners, K. E. Mullen, $1,200, bonus, $75, uniforms, $75; G. E. O'Brien, 3 m. at $1,260, 9 at $1,380, overtime, $290, uniforms, $75; telephone rent, $27.12; petty expenses, $131.04..... 5,142 36

Lansdowne: W. A. Guild, enforcement officer, May 19 to Sept. 30, at $200; petty expenses, $5.83..... 79 46

Rockport, J. F. Fitzsimmons, sub-collector, $1,080, bonus, $15, overtime, $85, uniform, $37.50; office rent, $25; petty expenses, $75.35..... 1,317 85

Officers at outports: Ivy Lea, M. McNeil, May 22 to Oct. 31, at $600, bonus, $139.72, uniform, $37.50; Sugar Island, D. Byron, 28 d. at Aug. 31, at $3.. 527 35

Goderich ($13,246.85)

A. Porter, collector, gr. 1, $1,860, registrar of shipping, $120, overtime, $4; J. H. Hays, examiner, $1,680, overtime, $4, uniforms, $75; legal services, $14.50; telephone rent, $30.84; petty expenses, $477.15..... 4,265 49

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Goderich—Conc.—Fin

Clinton: J. Wiseman, sub-collector, gr. 1, $1,680, uniforms, $75; petty expenses, $41.06 ..... 1,796 06

Kincardine: M. J. McPherson, sub-collector, gr. 1, $1,680, uniforms, $75; telephone rent, $27.48; petty expenses, $39.58 ..... 1,822 06

Seaforth: F. G. Neelin, sub-collector, gr. 1, $1,680, uniforms, $75; telephone rent, $24.57; petty expenses, $159.15 ..... 1,938 72

Southampton: A. E. Stewart, sub-collector, gr. 1, $1,260, registrar of shipping, $120, uniform, $37.50; office rent from July 1, $90; telephone rent, $27.12; petty expenses, $224.31 ..... 1,758 93

Wingham: W. H. Fraser, sub-collector, gr. 1, 6 m. at $1,320, 6 at $1,440, bonus, $46.50, uniforms, $75; telephone rent, $33.36; petty expenses, $130.73 ..... 1,665 59

Guelph ($20,949.37)

G. J. Thorp, collector, gr. 3, $2,520; J. R. Hanlon, computing clerk, $2,040; G. L. Bush, cashier and computing clerk, 6 m. at $1,800, 6 at $1,920, overtime, $140.50; examiners: R. Brown, from Feb. 4, at $1,200; E. C. O'Brien, $1,680, overtime, $109.30; G. Whitelaw, $1,680, overtime, $140.50; clerks: Miss A. Heffernan, $1,680; W. H. Hinds, $1,200, bonus, $75, overtime, $141, uniforms, $75; J. D. Lillie, $1,200, bonus, $75; Mrs. J. Arnold, $1,200, bonus, $75; commission on sale of excice stamps, $506.04; legal expenses, $68.23; postage, $215; telephone rent, $61.56; petty expenses, $222.94 ..... 17,154 36

Hanover: D. Weppler, sub-collector, gr. 1, $1,680, uniforms, $75; telephone rent, $24.60; petty expenses, $122.72 ..... 1,902 32

Walkerton: L. H. McNamara, sub-collector, gr. 1, $1,680; telephone rent, $24.60; petty expenses, $188.09 ..... 1,892 69

Hamilton ($188,822.02)

R. Colvin, collector, gr. 5, $3,600; W. A. Baby, collector, excise, gr. 4, $3,120; J. O'Brien, deputy collector, gr. 4, $2,400; R. T. Land, appraiser, $2,820; divisional appraisers: A. McLaughlin, $2,820; F. G. Woolcott, $2,820; assistant apppaisers: C. H. Hughes, $2,160; W. Peebles, $2,160; J. H. Hewson, surveyor, $2,520; R. L. Haskins, account clerk, $2,100; cashiers: C. F. Farmer, $1,980; W. Greenhalgh, $1,980; M. B. Hanley, $1,980; J. L. Callon, express and postal cashier, $1,860; warehouse-keepers: W. E. Dunn, $1,740, overtime, $27; J. A. Honeycombe, $1,740, overtime, $54.70; J. E. Kelly, $1,740; R. N. Leask, stenographer, gr. 3, $1,620, bonus, $54 ..... 41,295 70

Special excisemen: J. F. Boyd, gr. 3-C, $2,520; A. Ballentine, gr. 2, $2,340; W. J. Elliott, gr. 2, 9 m. at $2,100, 3 m. at $2,220, arrears, $30; T. H. Hayhurst, gr. 1, $2,040; J. O. Hiscott, gr. 1, $2,040; J. L. Mitchell, gr. 1, $2,040, overtime, $4.20 ..... 13,144 20

Examiners: W. A. Abrahart, $1,200, bonus, $75, overtime, $3; M. W. Angle, $1,680; J. W. Askew, $1,680, overtime, $22; M. C. Beasley, $1,680; G. W. Burkholder, $1,680, overtime, $322.50, uniform, $37.50; A. E. Croal, $1,680, overtime, $483, uniforms, $75; P. F. Griffin, $1,680; J. H. Hanham, $1,680; T. Humphreys, $1,620; L. T. Lynch, Mar. 23-31 at $1,200; A. Martin, $1,680, overtime, $429.20, uniforms, $75; G. A. McCully, to Oct. 31, at $1,680, overtime, $334.40, uniform, $37.50; A. O'Dell, $1,680, overtime, $331.80; J. W. Sinclair, to June 30, at $1,680, overtime, $11.50; A. E. Wright, from Feb. 5, at $1,200 ..... 21,792 50

Senior clerks: W. Dickson, $2,100; R. W. Dumbrille, $2,100; D. R. Gibson, $2,100; A. F. Hackbush, $2,100; J. J. Haygarth, $2,100, overtime, $39; H. J. Kirkpatrick, $2,100 ..... 12,639 00

Computing clerks: T. W. Farmer, $2,040; J. E. Foreman, $2,040; W. R. Glass, $2,040; J. J. Lawlor, $2,040; C. H. Ross, $2,040; H. W. Temple, $2,040 ..... 12,240 00

Express and postal computing clerks: C. Catchpole, $1,800; G. Dean, $1,800; H. W. Dow, $1,800, overtime, $39; A. Flewett, 3 m. at $1,560, 9 at $1,620, overtime, $39, (promoted from clerk, July 1); B. P. Flynn, $1,800; S. J. McKelvey, $1,800; W. J. Sherring, 1 m. at $1,800, 11 at $1,860, overtime, $39 (promoted to cashier, May 1) 12,577 00

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Hamilton—Conc.—Fin

Clerks: A. McCandlish (chief), 3 m. at $2,340, 9 at $2.400; W. B. Appleton, $1,680; R. M. Awrey, $1,560; R. J. Burke, $1,680; D. P. Campbell, $1,500, less 2 d.; J. S. Craig, $1,680; R. B. Craig, $1,680; C. W. Dodman, $1,680; A. Himmen, $1,200, bonus, $75; J. H. Lewis, 3 m. at $1,320, 9 at $1,440, overtime, $35; W. F. Locke, $1,680; M. T. Marshall, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; W. S. Moore, $1,680; F. M. Mingay, $1,200, bonus, $6.25, overtime, $39; F. J. Quinn, $1,680, relieving officer, $240; F. R. Taylor, $1,680; J. T. Taylor, $1,680; H. Walker, $1,680, overtime, $27..... 29,626 37

Messengers: W. J. Henderson, $950, bonus, $315; T. J. O'Reilly, $1,000, bonus, $315; F. Turner, 6 m. at $720, 6 at $780, bonus, $315..... 3,645 00

Truckmen: T. E. Bowstead, $1,440; L. Carter, $1,440, bonus, $18, overtime, $21; A. W. Deans, 5 m. at $1,380, (clerk) 7 at $1,440, bonus, $40; D. McLean, $1,440, bonus, $12.60 (shortpaid $5.40); T. Pollard, $1,440, bonus, $18, overtime, $6..... 7,290 60

Cartage, Armstrong Cartage and Warehousing Co., $1,279.30, Hendrie & Co., $1,544.60, sundry, $243.30; commission on excise stamps, $1,427.45; legal services, $639.26; customs house alterations, $335; office rent, 12 m. to Mar. 9, $12,000; postage, $700; street cars, $450; telephone rent, $666.12; interlocks, etc. for freight elevator, $239.28; petty expenses, $419.70..... 19,944 01

Burlington: G. W. Alton, sub-collector, gr. 1, $1,680, office rent, $180; petty expenses, $152.51 ..... 2,012 51

Dundas: C. W. Sealey, sub-collector, gr. 2, $1,920; W. Lawson, examiner, $1,680; telephone rent, $33.36; petty expenses, $122.94..... 3,756 30

Dunnville: E. J. McCoy, sub-collector, gr. 1, 9 m. at $1,320, 3 at $1,440, bonus, $60.75; J. J. Randall, examiner, from June 27, at $1,200, bonus, $57.10; board and travel, J. S. Craig, $319.80; telephone rent, $25; petty expenses, $172.84. ..... 2,898 83

Grimsby: F. T. Shoebridge, sub-collector, gr. 1, $1,620, overtime, $41; telephone rent, $27.12; petty expenses, $157.54..... 1,845 66

Oakville: W. A. Ferrah, sub-collector, gr. 1, $1,680; office rent, $240; telephone rent, $27.12; petty expenses, $165.22..... 2,112 34

Port Maitland: A. J. Hoshal, $1,680, overtime, $262; petty expenses, $60..... 2,002 00

Ingersoll ($4,135.62)

F. G. Walley, collector, gr. 2, $2,220; J. J. Lynch, examiner, $1,680, uniform, $37.50; telephone rent, $31; petty expenses, $167.12..... 4,135 62

Kenora ($6,539.16)

J. Hanley, collector, gr. 1, $1,860, registrar of shipping, $180; E. F. MacGillivray, 11m. to Feb. 28 at $1,380; W. Hales, examiner, Bigsby Island, May 22 to Nov. 18 (noon), at $960, from Mar. 2, less 4 d. at $1,200, bonus, $155.03; J. C. Poirier, Alexander Island, Sept. 25 to Nov. 18 (noon), at $960, bonus, $46.81; telephone rent, $40; petty expenses, $399.77..... 4,645 63

Dryden: J. McFadyen, sub-collector, gr. 1, $1,680, office rent to Dec. 31, $112.50; petty expenses, $101.03. ..... 1,893 53

Kingston ($32,098.74)

A. Strachan, collector, gr. 3, $2,520, registrar of shipping, $240; A. W. Cathcart, assistant appraiser, 3 m. at $2,100, 9 at $2,160; examiners: C. Clark, $1,680, overtime, $67.50, uniform, $37.50; W. H. Cockrill, 3 m. at $1,380, 9 at $1,500, bonus, $18.75; W. J. Frizell, $1,680; H. J. Guy, $1,680; J. Hogan, $1,680; H. C. McIlquham, $1,680, overtime, $283.80, uniforms, $75; J. Stansbury, $1,560, overtime, $8.20; clerks: T. Gaskins (senior) to Mar. 27, at $2,100; A. E. Doherty, $1,680, overtime, $138.60, uniform, $37.50; L. M. Loney, $1,680, overtime, $219.20, uniform $37.50,; W. H. Montgomery, $1,680; J. J. Newman, $1,680, overtime, $145.40, uniform $37.50; R. J. Somerville, $1,440, bonus,

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Kingston—Conc.—Fin

$18, overtime, $133, uniform, $37.50; J. W. Connor, truckman, 6 m. at $1,200, 6 at $1,320, bonus, $75; messengers: J. Mallen, to April 30, at $950, bonus, $26.25; N. Turner, from May 12, at $600, bonus, $279.43, overtime, $39....	30,158 68
Legal services, $30; telephone rent, $108.48; petty expenses, $361.58.....	500 06
Officers at outports: Point Alexandria, W. E. Horne, $480; Portsmouth, J. Graham, $120; Wolfe Island, R. McCready, $840.....	1,440 00

Kitchener ($37,472.01)

M. Schiedel, collector, gr. 4, $2,760; E. Break, assistant appraiser, $2,160; examiners: H. H. Becker, $1,320, overtime, $9; A. O. Bowman, $1,680, uniforms, $75; E. Wackett, cashier and computing clerk $1,680; Miss R. M. Ogram, stenographer, gr. 2, 9 m. at $1,020, 3 at $1,080; clerks: L. Feik (chief), $1,980; I. G. Axt, $1,440; J. Klepper, $1,620; A. W. Abbott, truckman, $1,200, less 14 d., (shortpaid, $1,94); commission on sale of excise stamps, $464.94; legal expenses, $61.22; telephone rent, $93.84; petty expenses, $579.02.....	18,110 92
Elmira: H. W. Zilliax, sub-collector, gr. 1, $1,680; telephone rent, $25.20; petty expenses, $41.84	1,747 04
New Hamburg: I. M. Cassel, sub-collector, from April 2, at $1,260, (shortpaid, 67c.), bonus, $15.63; office rent, $270; petty expenses, $79.89.....	1,621 35
Waterloo: E. H. Schlosser, sub-collector, gr. 2, 6 m. at $1,860, 6 at $1,920; special excisemen: J. H. Cheseldine, gr. 3A, $2,760; N. Martin, gr. 1, $2,040, overtime, $13; F. W. Thomas $2,040, overtime, $75; A. Uffleman, $2,040, overtime, $74.50; examiners: W. Chivers 3 m. at $1,620, 9 at $1,680; H .A. Rogers, $1,680; F. A. Edmonds, clerk, $1,500; telephone rent, $78.96; petty expenses, $136.24	15,992 70

Lindsay ($6,832.27)

J. J. Glass, collector, gr. 1, $1,860, registrar of shipping, $120; examiners: R. W. Abraham, 6 m. at $1,320, 6 at $1,440, bonus, $46.50; J. W. Tompkins, $1,680; Miss B. H. Wallace, clerk, $1,560; legal service, $40; telephone rent, $33.36; petty expenses, $112.41.....	6,832 27

London ($84,839.03)

O. H. Talbot, collector, gr. 5, $3,420; C. E. Webbe, deputy collector, gr. 4, $2,400; divisional appraisers: W. R. Roome, 9 m. at $2,460, 3 at $2,580; G. Tyler, $2,820; G. W. Smyth, assistant appraiser, 9 m. at $1,980, 3 at $2,100; cashiers: F. H. Farnworth, $1,740; H. W. Wooster, $1,980; B. C. McCann, supervising officer, $2,040; H. H. Pingel, special exciseman, gr. 1, 3 m. at $1,680, 9 at $1,740 (promoted from cashier and computing clerk, July 1); senior clerks: R. Johnston, $2,100, overtime, $9; A. G. McCormick, $2,100; J. T. Robinson, $2,100; computing clerks: E. H. Anstie. 3 m. at $1,740, 9 at $1,860, overtime, $389.40; F. V. Granger, 3 m. at $1,740, 9 at $1,860; H. Noble, $1,740; W. R. Thomas, 3 m. at $1,740, 9 at $1,860; express and postal computing clerks: R. N. Errington, $1,740, overtime, $156.50; G. Grant, $1,620, overtime, $21.90; J. H. Kidner, $1,680, overtime, $238.50, uniform, $37.50; M. De Courcy, clerk-stenographer, $1,260, bonus, $198; messengers: B. J. Medland, 6 m. at $780, 6 at $840, bonus, $315; L. G. Stinson, $600, bonus, $315, overtime, $15.90; C. V. Young, truckman, $1,080, bonus, $195, overtime, $8.40.....	44,845 10
Examiners: J. A. Carrothers, $1,680, overtime, $725.80, uniforms, $75; T. Cousins, $1,680; W. H. Hicks, $1,680, overtime, $143.80; J. W. Kingsmill, $1,680, overtime, $723, uniforms, $75; P. C. Lewis, $1,680. overtime, $525.20, uniforms, $75; W. A. Lindsay, $1,680; C. W. Miller, $1,680; R. J. Orr, $1,680, overtime, $145, uniforms, $75; F. C. Pugsley, 3 m. at $1,560, 9 at $1,680, overtime, $118.50, uniforms, $75; S. J. Southcott, to July 31, at $1,680, overtime, $16.20.....	18,422 50

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

London—Conc.—Fin

Clerks: W. H. Down (chief), 9 m. at $2,220, 3 at $2,340; W. Bartlett, to Oct. 31, at $1,680; S. M. Brown, $1,680; W. M. Howie, 9 m. at $1,320, 3 at $1,440, overtime, $21.90; G. E. Mackenzie, 3 m. at $1,560, 9 at $1,680, relieving officer, $240; H. W. Paddell, $1,680; A. M. Quick, 5 m. at $1,140, 7 at $1,200 (clerk-stenographer to Aug. 31), bonus, $280; S. E. Wood, 9 m. at $1,320, 3 at $1,440, bonus, $60.75 ..... 12,717 65

Board and travel, $676.05; cartage, $1,263.75; commission on sale of excise stamps, $771.85; legal services, $220.51; postage, $480; telephone rent, $299.94; petty expenses, $258.83 ..... 3,970 93

Glencoe. J. A. Jones, sub-collector, gr. 1, $1,680; telephone rent, $27.12; petty expenses, $95.43 ..... 1,802 55

Parkhill: D. G. Gray, sub-collector, $1,320, bonus, $15, petty expenses, $10.73.. 1,345 73

Strathroy: B. M. Lillie, sub-collector, gr. 1, $1,620; telephone rent, $24.60; petty expenses, $89.97 ..... 1,734 57

Midland ($9,603.06)

W. E. Haggart, collector, gr. 2, $2,040, registrar of shipping, $180; examiners: S. Vyvyan, $1,680, overtime, $32.80; J. W. Webber, $1,680, overtime, $97.70, uniform, $37.50; W. E. Wilson, 3 m. at $1,380, 9 at $1,500, bonus, $18.75, overtime, $99.60; J. C. Wardell (Port McNicoll), travel, etc., $36, overtime, $13.60; telephone rent, $57.96; petty expenses, $216.39 ..... 7,660 30

Penetanguishene: J. M. McGuire, sub-collector, gr. 1, $1,680, uniform, $37.50; office rent, $120; telephone rent, $27.12; petty expenses, $78.14 ..... 1,942 76

Morrisburg ($5,211.36)

A. G. Drew, collector, gr. 1, 7 m. to Oct. 31, at $1,680, Nov. 1 to 14, at $1,440, bonus, $4.04, overtime, $403.20, uniform, $37.50; Miss M. M. Drew, $780; F. A. Barr (Ottawa), travel, etc., $260.60, overtime, $97.10; legal services, $16; office rent, $240; telephone rent, 11 m. to Mar. 31, $22.55; petty expenses, $340.85 ..... 3,237 84

Iroquois: C. J. Lazerte, sub-collector, 10 m. at $1,200, 2 at $1,560 (collector, gr. 1, Morrisburg from Feb. 1), bonus, $12.50, overtime, $48.50, uniform, $37.50; L. J. Pitt, sub-collector, Mar. 4 to 31, at $1,200; office rent, $150; telephone rent, 7 m. to Mar. 31, $14.35; petty expenses, $360.35 ..... 1,973 52

Napanee ($4,387.99)

J. M. Thomson, collector, gr. 1, $1,860; R. J. Lancaster, examiner, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; telephone rent, $33.36; petty expenses, $90.61 ..... 3,461 47

Bath: H. D. Wemp, sub-collector, $900, bonus, $15; petty expenses, $11.52.... 926 52

Niagara Falls ($115,688.05)

J. J. Flynn, collector, gr. 4, $2,640; W. S. Byers, appraiser, $2,580; computing clerks: T. F. Burton, $2,040; L. F. Rose, $2,040; G. A. Swayze, supervising officer, 9 m. at $1,740, 3 m. at $1,860, overtime, $651.40; freight examiners, U.S.: R. H. Hamilton, $1,680, overtime, $732.40; C. D. Johnston, $1,680, overtime, $732.40; H. F. Sullivan, cashier, $1,740; M. O'Heany, clerk-stenographer, from Sept. 2, at $960, bonus, $182.88; H. A. Neil, enforcement officer, to Jan. 2, at $500, overtime, $182, uniform, $9 ..... 19,595 04

Senior examiners: J. P. Coan, $1,860, overtime, $720.20; J. W. Dunk, $1,860, overtime, $690.80, uniforms, $72.50; A. R. Green, $1,860, overtime, $706.60, uniforms, $44; S. J. McMahon, $1,860, overtime, $705.80; A. C. Milne, $1,860, overtime, $723.60, uniforms, $75; E. E. Shriner, $1,860, overtime, $712.30, uniforms, $72.50 ..... 15,683 30

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Niagara Falls—Conc.—Fin

Examiners: F. L. Biggar, $1,680, overtime, $675.10, uniforms, $72.50; F. W. Breckon, $1,680, overtime, $707.80, uniform, $37.50; G. E. Buckley, $1,680, overtime, $676.80; M. S. Chamberlain, $1,680, overtime, $717.20, uniforms, $72.50; J. Coldicutt, from July 29, less 4 d., at $1,200, bonus, $50.60, overtime, $392.10, uniform, $37.50; C. H. Day, $1,680, overtime, $721.60, uniforms, $72.50; C. H. England, from July 14, at $1,200, bonus, $53.63, overtime, $400.40, uniform, $37.50; W. S. Field, $1,680, overtime, $360.10; J. A. Fitzpatrick, from July 14, at $1,200, overtime, $17.20; R. A. Glynn, $1,200, overtime, $616.20, uniforms, $72.50; A. Gray, to June 30, at $1,680, July 1 to 30 (temporary service), at $1,380, bonus, $15, overtime, $311.40; L. J. Hanna, $1,680, overtime, $709.20, uniform, $37.50; F. Harper, $1,200, bonus, $75, overtime, $727.60, uniforms, $72.50; J. H. Hern, $1,680, overtime, $718, uniforms, $70; W. A. Kerr, $1,680, overtime, $714.40, uniform, $37.50; J. F. Miller, $1,680, overtime, $689.60, uniforms, $72.50; H. Nidle, to Jan. 31, at $1,680, overpaid, $5, overtime, $337.80; M. J. O'Neil, from July 14, at $1,200, bonus, $53.62, overtime, $432.20, uniform, $37.50; G. E. Pattinson, $1,680, overtime, $707.20; F. C. Payne, $1,200, bonus, $75, overtime, $280.10, uniform, $37.50; S. G. Prest, $1,680, overtime, $719.60, uniforms, $75; L. S. Quartus, $1,440, bonus, $18; P. G. Reilly, $1,680, overtime, $700, uniforms, $72.50; R. Sloggett, $1,200, bonus, $75, overtime, $692.80, uniforms, $75; M. E. Shoveller, $1,200, overtime, $268, uniform, $37.50; C. W. Thompson, $1,680, overtime, $732.40, uniform, $35; J. M. Wallace, to Oct. 31, at $1,680, overtime, $490; F. G. Wood, $1,680, overtime, $728.40, uniform, $37.50; H. Whittaker, from July 14, at $1,200, overtime, $165.50, uniform, $37.50; A. M. Shaw, Queenston, $1,560, overtime, $503.30, uniform, $37.50..... 58,847 94

Clerks: U. H. Bowen (chief), $2,280; J. M. Bampfield, $1,200, bonus, $75, overtime, $732.40; G. B. Bogardus, 2 m. at $1,260, 10 at $1,320 (clerk-stenographer to June 1), bonus, $146.30 (shortpaid, $1.70), overtime, $353.80, uniform, $37.50; C. W. Cryderman, $1,680, overtime, $575.20, uniform, $37.50; J. Kelly, from July 14, less 3½ d., at $1,200, bonus, $52.92, overtime, $423, uniform, $37.50; M. J. McMahon, $1,680, less 12 d.; A. R. Robertson, $1,680.. 13,092 49

Caretaking, $300; commission on sale of excise stamps, $222.45; legal services, $198; postage, $1,750; telephone rent, $137.27; petty expenses, $39.20..... 2,646 92

Chippawa: A. Herbold, acting sub-collector, April 1 to May 3, at $900; F. Whitwell, examiner, $1,680, overtime, $714.20, uniforms, $72.50; office rent, $100; petty expenses, $85.20..... 2,734 16

Niagara: J. H. Burns, sub-collector, $1,440, overtime, $173.30, uniforms, $72.50; H. S. O'Melia, examiner, $1,000, overtime, $214.20, uniforms, $72.50; office rent, etc., $100; petty expenses, $15.70..... 3,088 20

North Bay ($24,743.97)

A. Torrance, collector, gr. 2, $2,220; E. H. Young, cashier and computing clerk, $1,920; A. G. Fowler, examiner, $1,680, uniforms, $75; clerks: W. Irvine, $1,680; H. L. Underwood, $1,200, bonus, $75; legal services, $70.13; postage, $240; telephone rent, $48.24; petty expenses, $195.90..... 9,404 27

Cobalt: M. Bourke, sub-collector, gr. 2, to Oct. 31, at $1,920; A. G. Dixon, examiner, from Jan. 26, at $1,200; W. Short, clerk, 7 m. to Oct. 31, at $1,680, sub-collector, gr. 2, from Nov. 1, at $1,740; W. E. Haywood, clerk, $1,380, bonus, $75; legal expenses, $56; office rent, $840; telephone rent, $40; petty expenses, $541.69..... 5,977 04

Cochrane: W. A. Morgan, sub-collector, gr. 1, 6 m. at $1,260, 6 at $1,380, bonus, $75; legal services, $33; office rent, $384; telephone rent, $40; petty expenses, $427.76..... 2,279 76

Moose Factory, G. R. Ray, sub-collector, from Jan. 1, 1924..... 250 00

New Liskeard: office rent, $100; telephone rent, $32; petty expenses, $80.19.... 212 19

Sturgeon Falls: T. Dumouchelle, sub-collector, gr. 1, $1,680; office rent, $360; telephone rent, $33.36; petty expenses, $108.82..... 2,182 18

Timagami: R. A. Boothby, enforcement officer, July 15 to Aug. 25, at $960; petty expenses, $54.30..... 162 68

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

North Bay—Conc.—Fin

Timmins: J. Kennedy, sub-collector, gr. 2, from April 4, at $1,740; examiners: P. J. Partridge, from Aug. 23, at $1,200; O. Robertson, 3 m. at $1,260, less 3 d., July 1 to Sept. 15, at $1,380, bonus, $21.26; commission on sale of excise stamps, $210.49; legal services, $10; office rent, $420; telephone rent, $45; petty expenses, $522.56 ..... 4,275 85

Orillia ($10,297.76)

G. Millar, collector, gr. 1, $1,860; H. L. Bell, examiner, 6 m. at $1,320, 6 at $1,440, bonus, $46.50, uniforms, $75; clerks: W. J. Hill, from Feb. 9, at $1,200; J. F. Lynch, $1,680; W. A. Quinn, to Oct. 31, less 4 d., at $1,680, overpaid, $2; legal services, $143.29; telephone rent, $30.84; petty expenses, $183.06 ..... 6,533 46

Bala: S. M. Jackson, enforcement officer, 4 m. to Sept. 30, at $600, uniform, $37.50; petty expenses, $2 ..... 239 50

Bracebridge: R. A. Findlay, sub-collector, gr. 1, $1,680, uniforms, $75; legal services, $11.71; telephone rent, $24.60; petty expenses, $347.26 ..... 2,138 57

Gravenhurst: F. W. Marter, enforcement officer, $600, overtime, $78, uniform, $37.50; office rent, to Dec. 31, $135; petty expenses, $42.01 ..... 892 51

Huntsville: W. C. Moir, enforcement officer, 4 m. to Sept. 30, at $600, uniform, $37.50; legal services, $5.32; petty expenses, $37.94 ..... 280 76

Lake Joseph: J. Hudson, enforcement officer, June 17 to Sept. 9, at $600, bonus, $72.63; petty expenses, $2 ..... 212 96

Oshawa ($19,278.79)

C. E. Thomas, collector, gr. 4, $3,000; D. A. Valleau, appraiser, $2,580; N. F. Mechin, asst. appraiser, 3 m. at $2,100, 9 at $2,160; R. Meek, cashier, 3 m. at $1,740, 9 at $1,860; R. McDonald, computing clerk, $1,740; J. A. Moore, cashier and computing clerk, $1,560; examiners: R. D. Everard, to May 15, at $1,080; C. E. Gillard, $1,680; A. Gunnell, 9 m. at $1,200, 3 at $1,320, uniforms, $75; J. H. Lee, $1,380, bonus, $75; F. E. Ellis, clerk, $1,500; commission on sale of excise stamps, $206.78; telephone rent, $81.60; petty expenses, $61.86 ..... 19,278 79

Ottawa ($127,308.42)

F. M. Journeaux, collector, gr. 5, $3,600; appraisers: T. S. Beilby, $2,580; P. Mullin, $2,220; M. F. Kehoe, surveyor, 3 m. at $2,220, 9 at $2,340; W. C. Wills, supervising officer, $2,040; cashiers: J. A. Landry, $1,740; J. E. Mulligan, $1,980; express and postal cashiers: A. L. Duhamel, $1,860; W. H. Sproule, $1,860; express and postal computing clerks: C. C. MacIver, $1,500; J. H. Wood, 9 m. at $1,680, 3 at $1,800; F. I. Daniels, warehouse keeper, $1,800; M. J. Harty, messenger, $1,000, bonus, $315; J. V. Lacasse, truckman, $1,080, bonus, $195 ..... 27,790 00

Examiners: T. H. Burns (senior), $1,860, overtime, $175.20, uniforms, $75; J. M. Noonan (senior), $1,740; E. H. Benoit, $1,680, overtime, $120.20, uniforms, $75; J. M. Bond, $1,680; W. Cox, $1,680; W. Goodin, $1,680; A. C. Meloche, 6 m. at $1,200, 6 at $1,320, bonus, $75; E. Murphy, $1,680; T. Taylor, $1,680, overtime, $149.40, uniforms, $75 ..... 15,684 80

Senior clerks: G. E. Booth, $2,100; A. H. Cogswell, to Oct. 31, at $2,100; T. A. Hood, $2,100, overtime, $4; J. McCulloch, $2,100; A. F. MacMillan, $1,740; F. M. Richardson, 9 m. at $1,980, 3 at $2,100, overtime, $208.30 ..... 11,487 30

Computing clerks: O. L. Chartrand, $2,040; J. A. Chisholm, $1,980; C. E. Driscoll, 7 m. at $2,040, 5 at $2,100 (chief clerk, Nov. 1); W. J. Fraser, $2,040; F. C. Hewton, $2,040; J. L. McCullough, $2,040 ..... 12,205 00

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Ottawa—Conc.—Fin

Clerks: W. A. Burns, $1,440; J. E. Donovan, from Dec. 12, at $1,200; J. P. Farrell, 9 m. at $1,380, 3 at $1,500, bonus, $56.25; S. Howe, $1,680; A. C. Hugg, 6 m. at $1,200, 6 at $1,320, bonus, $75; E. A. Marsh, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; H. J. Mercier, $1,680, overtime, $4; L. E. Noel, $1,680, overtime, $22.60; J. B. Potvin, $1,680, overtime, $16; W. C. Saunders, $1,680, overtime, $49.10; J. Ussher, $1,680; J. I. Wilkins, $1,680.... 17,934 96

Clerk-stenographers: Miss E. M. Costello, 3 m. at $1,140, 9 m. at $1,200, bonus, $272.25; Miss M. Robertson, $960..... 2,417 25

Cartage, Ardley Bros., $2,266.40; commission on sale of excise stamps, $1,630.71; legal services, $549.63; postage, $410; petty expenses, $311.75..... 5,168 49

Alexandria: F. McRae, sub-collector, gr. 1, 3 m. at $1,260, 9 at $1,380; telephone rent, $27.12; petty expenses, $197.18..... 1,574 30

Almonte: W. C. Pollock, sub-collector, gr. 1, $1,680; telephone rent, $27.12; petty expenses, $46.51..... 1,753 63

Arnprior: G. F. McNab, sub-collector, gr. 1, $1,680; petty expenses, $508.12.... 2,188 12

Carleton Place: W. W. Cliff, sub-collector, gr. 1, $1,680; telephone rent, $33.36; petty expenses, $162.13..... 1,875 49

Hawkesbury: A. Aikens, sub-collector, gr. 1, 9 m. at $1,380, 3 at $1,500, bonus, $56.25; examiners: W. T. Emond, $1,380, bonus, $75; P. Ladouceur, from Oct. 15, at $1,200; H. M. Mooney, to Oct. 31, at $1,200, bonus, $43.75; petty expenses, $138.23..... 4,358 06

Mattawa: A .M. Saunders, sub-collector, gr. 1, $1,680; office rent, $180; petty expenses, $207.34..... 2,067 34

Pembroke: R. Russell, sub-collector, gr. 2, to Oct. 31, at $1,860; examiners: J. C. Beal, 3 m. at $1,200, 9 at $1,320; J. W. Tanney, $1,200, bonus, $75; telephone rent, $33.36; petty expenses, $158.75..... 3,842 11

Perth: J. V. Watson, sub-collector, gr. 2, $1,860; H. T. Noonan, deputy collector, to July 21, at $1,680, bonus, $15.30; examiners: B. L. Ferrier, 6 m. at $1,200, 6 at $1,320, bonus, $75; R. S. Meighen, $1,620; W. E. Wright, $1,500; Miss F. F. Noonan, clerk-stenographer, 9 m. at $960, 3 at $1,020; office rent, $301; telephone rent, $33.36; petty expenses, $546.14..... 8,700 64

Renfrew: Miss H. M. Wright, sub-collector, gr. 1, 9 m. at $1,380, 3 at $1,500; R. H. Mayhew, $1,200; telephone rent, $33.36; petty expenses, $114.77..... 2,758 13

Smith's Falls: J. D. Stewart, sub-collector, gr. 2, $1,920; W. E. McGillivray, examiner, $1,680, uniforms, $75; F. A. Barr, clerk, $1,680; telephone rent, $33.36; petty expenses, $114.44..... 5,502 80

Owen Sound ($10,788.69)

W. E. Todd, collector, gr. 2, 6 m. at $1,920, 6 at $2,040, registrar of shipping, $120; J. A. Frost, examiner, $1,680; E. A. Dobson, cashier and computing clerk, $1,560; clerks: W. N. Chisholm, $1,680; C. W. Fox, $1,680; J. E. Duffield, jr. clerk-stenographer, to Feb. 5, at $600, from Feb. 6, examiner at $1,200; advertising, $10.50; legal services, $10.08; telephone rent, $39.48; petty expenses, $288.15..... 9,739 26

Chesley: postmaster's commission on collections, $10.95; petty expenses, $23.04.. 33 99

Wiarton: R. Loney, sub-collector, from July 22, at $960, bonus, $218.47; office rent, $60; petty expenses, $71.16..... 1,015 44

Paris ($3,964.72)

A. Whitbread, collector, gr. 1, $1,860; A. D. Fraser, examiner, 9 m. at $1,320, 3 m. at $1,440, bonus, $60.75; telephone rent, $33.36; petty expenses, $100.61.. 3,404 72

St. George: M. R. Cornell, sub-collector, $500; office rent, $60..... 560 00

Parry Sound ($10,296.44)

J. H. Knifton, collector, gr. 2, to Sept. 30, at $2,220; D. Hudson, examiner, $1,680, overtime, $33; G. W. Spence, clerk, 6 m. at $1,680, from Oct. 1, collector, gr. 2, at $1,920, overtime, $35; legal services, $30; office rent, $480; telephone rent, $51.72; petty expenses, $369.04..... 5,588 76

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Parry Sound—Conc.—Fin

Algonquin: board and travel, J. E. Barrette (salary paid through Civil Government), $143.55; petty expenses, $2.80 ..... 146 35
Burk's Falls: W. M. Kennedy, enforcement officer, $900, bonus, $15, uniform, $37.50; petty expenses, $14.45 ..... 966 95
Byng Inlet: A. B. Pickard, sub-collector, $900; postage, $13 ..... 913 00
Depot Harbour: J. Eagar, sub-collector, gr. 1, 6 m. at $1,560, 6 at $1,680, overtime, $237.30; S. A. Osborne, examiner, Aug. 25 to Dec. 31, at $1,200, overtime, $24.50; office rent, $360; petty expenses, $17 ..... 2,681 38

Peterboro' ($22,631.33)

W. M. Lang, collector, gr. 3, 9 m. at $2,220, 3 at $2,340, registrar of shipping, $180; assistant appraisers: J. T. Lang, to Dec. 31, at $2,160; T. H. Glover, Mar. at $2,160; W. R. Parker, cashier and computing clerk, $1,680; examiners: H. Dodds, $1,680, overtime, $154.20, uniforms, $75; T. O. Hallihan, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $14.40; P. G. Webb, $1,620, overtime, $43.40, uniforms, $75; clerks: W. H. Buller (senior), $1,980; J. F. Galvin (senior), $1,740, less 1 d.; J. W. Dalliday, $1,680; F. C. Haggart, $1,680; W. Miller, $1,200, bonus, $75; H. J. Rush, $1,680 ..... 20,907 33
Cartage, $300.92; commission on sale of excise stamps, $217.69; legal services, $7; office rent, $1,020; telephone rent, $93.84; petty expenses, $84.55 ..... 1,724 00

Picton ($4,482.92)

G. J. Huestis, collector, gr. 1, $1,860, registrar of shipping, $120; examiners: G. O'Brien, to Oct. 31, at $1,680; J. E. Wright, from Feb. 9, at $1,200; telephone rent, $30.84; petty expenses, $105.65 ..... 3,267 92
Wellington, J. MacDonald, sub-collector, $1,200, bonus, $15 ..... 1,215 00

Port Arthur ($17,441.34)

J. F. Hodder, collector, gr. 3, $2,520, registrar of shipping, $240; H. J. Servais, cashier, $1,980; J. S. Paul, examiner, $1,680, overtime, $422, uniforms, $75; clerks: T. R. Boyce (senior), $2,200; S. H. Brennagh, $1,680, overtime, $14.20; A. E. Chase, $1,680, relieving officer, to Oct. 31, at $240; G. G. Milne, to Aug. 31, at $1,680; R. L. Northan, $1,500, overtime, $174.50; W. F. Richards, $1,680; legal services, $132.52; telephone rent, $100; petty expenses, $523.12. 17,441 34

Port Hope ($4,612.12)

W. S. Bletcher, collector, gr. 1, $1,860; R. Grandy, enforcement officer, to Dec. 31, at $1,140; R. E. Southby, clerk, $1,680, uniforms, $75; telephone rent, $30.84; petty expenses, $111.28 ..... 4,612 12

Port McNicoll ($9,082.50)

J. P. Schissler, collector, gr. 1, $1,860; examiners: G. Crooke, $1,620, overtime, $119.10; P. J. Malone, $1,680, overtime, $143.90, uniform, $37.50; W. G. Ney, $1,680, overtime, $96.20; J. C. Wardell, $1,680, overtime, $105; telephone rent, $24.60; petty expenses, $36.20. ..... 9,082 50

Prescott ($32,405.61)

W. C. Brown, collector, gr. 3, $2,460, registrar of shipping, $120; J. B. White, deputy collector, gr. 2, $2,000; E. A. McPherson, special exciseman, gr. 3 C, $2,640; R. M. Keeler, appraiser, $2,220; clerks: E. A. Cook (senior), $2,100; A. M. Halliday, $1,680, overtime, $289.60, uniforms, $75; J. P. Kelso, $1,680, overtime, $7.20, uniform, $37.50; H. Lemon, enforcement officer, Maitland, $250, overtime, $43.20, uniform, $37.50 ..... 15,640 00

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Prescott—Conc.—Fin

Examiners: W. P. Byrne, $1,680, overtime, $319.90, uniforms, $75; W. W. Kingston, from Nov. 11, at $1,200, overtime, $7, uniform, $37.50; R. H. McKee, $1,680, overtime, $332.90, uniforms, $75; W. A. Mundle, from June 24, at $1,200, overtime, $20.50; P. C. Murdock, to Oct. 31, at $1,680, overtime, $260.90, uniform, $37.50; C. H. Ranson, $1,680, overtime, $364, uniforms, $75; W. H. Stephenson, $1,680, overtime, $396, uniforms, $75; C. M. Tobin, 9 m. at $1,200, 3 at $1,320; H. G. Whitney, 9 m. at $1,200, 3 at $1,320, overtime, $242.50, uniforms, $75 ..... 13,943 70

Office rent, 12 m. to May 31, 1925, $60; postage, $215; telephone rent, $176.64; petty expenses, $298.72 ..... 750 36

Cardinal: W. P. Walker, sub-collector, gr. 1, $1,680, less 2 d., overtime, $47, uniforms, $75, telephone rent, $27.12; petty expenses, $252.43..... 2,071 55

St. Catharines ($28,707.90)

H. W. Hodgins, collector, gr. 3, $2,520, registrar of shipping, $180; J. C. Blain, assistant appraiser, $2,100; H. G. Horne, computing clerk, $2,040, overtime, $8; H. J. Johnston, cashier and computing clerk, $1,920; C. Beard, express and postal computing clerk, to Oct. 31, at $1,800; examiners: W. H. Book, $1,680, overtime, $118, uniform, $37.50; A. R. Kiddell, from Oct. 20, at $1,200, overtime, $54, uniform, $37.50; R. L. Schram, 9 m. at $1,680, 3 at $1,740 (special exciseman, gr. 1, Jan. 1); clerks: W. A. Simpson (senior), 2 m. at $2,040, 10 at $2,100; A. J. Carroll, to April 30, at $1,020, less 9 d.; commission on sale of excise stamps, $220.20; legal services, $17.71; telephone rent, $134.28; petty expenses, $199.10 ..... 16,699 50

Port Dalhousie: A. E. Ness, sub-collector, gr. 1, $1,680, overtime, $214; E. M. Rooth, examiner, $1,500, overtime, $234; petty expenses, $140.50..... 3,768 50

Thorold: T. F. Pattison, $1,920; examiners: J. W. Sharpe, $1,680; G. A. Turner, $1,680, uniforms, $75; R. W. Grenville, clerk, $1,680; janitor service, $300; office rent, $650; telephone rent, $43.08; petty expenses, $211.82..... 8,239 90

St. Thomas ($21,081.27)

D. Ferguson, collector, gr. 2, to Oct. 31, at $2,220; J. Farrell, cashier and computing clerk, $1,920 (collector, gr. 2 from Jan. 1); examiners: J. Fulcher, $1,680, overtime, $670.40; J. A. Killingsworth, April 1 to May 7, at $1,560, May 8 to Mar. 31, at $1,680, overtime, $140.60, uniforms, $75; J. Mason, 9 m. at $1,320, 3 at $1,440, bonus, $60.75, overtime, $4.80; W. W. Trott, $1,680, overtime, $670.40; G. Whitworth, 3 m. at $1,380, 9 at $1,500, bonus $9.40 (shortpaid, $9.35), overtime, $12.20; W. T. Collins, clerk, $1,680, uniforms, $75; commission on sale of excise stamps, $231.70; legal services, $70.24; telephone rent, $45.72; petty expenses, $83.57..... 14,892 52

Aylmer: G. W. Marlatt, sub-collector, gr. 1, $1,680; P. Crawford, examiner, $1,200, bonus, $75; telephone rent, $27; petty expenses, $115.21..... 3,097 21

Port Stanley: W. Jackson, sub-collector, gr. 1, $1,680, registrar of shipping, $120, overtime, $359.30, uniforms, $75; G. E. Mackenzie (London), board, etc., $414, overtime, $124; office rent, $193.33; petty expenses, $125.91..... 3,091 54

Sarnia ($70,807.21)

S. A. Cole, collector, gr. 4, $2,520, overtime, $62; T. A. Gough, senior clerk, $2,100; W. J. East, computing clerk, $2,040, overtime, $54.60, uniform, $37.50; R. A. Peacock, account clerk, $1,860, overtime, $57.70, uniform, $37.50; J. T. Crookes, cashier and computing clerk, $1,680, overtime, $552.30, uniforms, $75; C. M. Paul, clerk-stenographer, 9 m. at $960, 3 at $1,200 (examiner, Jan. 1), bonus, $236.25, overtime, $586.40, uniforms, $112.50; G. Dench, clerk, 6 m. at $1,320, 6 at $1,440, bonus, $46.50, overtime, $699, uniforms, $75 ..... 15,232 25

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Sarnia—Conc.—Fin

Examiners: J. Bentley, $1,620, overtime, $717.20, uniforms, $75; H. Boyle, $1,680; J. E. Campbell, to Oct. 31, at $1,680, overtime, $434.20; M. J. Cook, $1,200, bonus, $75, overtime, $553.10, uniforms, $75; T. Cowan, 6 m. at $1,560, 6 at $1,680, overtime, $718.20, uniforms, $75; J. B. Dagan, $1,680, overtime, $540.50, uniforms, $75; J. Dunlop, $1,680, overtime, $732.40; F. Gorman, 6 m. at $1,440, 6 at $1,560, bonus, $8.75, overtime, $529.80, uniforms, $112.50; S. Johnston, $1,680, overtime, $732.40, uniforms, $75; G. A. Lambert, $1,680, overtime, $716.20, uniforms, $75; J. E. Lea, $1,620, overtime, $732.40, uniforms, $75; C. H. Lewis, from Aug. 19, at $1,200, less 1 d., bonus, $46.17, overtime, $369.40; J. McGregor, $1,680, overtime, $723.40, uniforms, $75; A. J. McKellar, from July 10, at $1,200, bonus, $54.44, overtime, $416.40, uniform, $37.50; A. Murray, $1,680, overtime, $546.70, uniforms, $75; J. Pirrie, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $527.20, uniforms, $112.50; A. E. Reeves, $1,680, overtime, $732.40, uniforms, $75; J. B. Rodey, 9 m. at $1,320, 3 at $1,440, bonus, $60.75, overtime, $720.40, uniforms, $75; J. J. Tennant, $1,680, overtime, $726.40, uniforms, $75; A. S. Turnbull, Stag Island, April 8 to Dec. 31, at $1,200, bonus, $54.80, overtime, $286.20, uniforms, $75; T. Weston, $1,620, overtime, $598.10, uniforms, $75 ..... 44,086 75

Cartage of mail, $312; commission on sale of excise stamps, $232.98; legal service, $10; postage, $400; telephone rent, $189.84; petty expenses, $445.02... 1,589 84

Courtright: B. S. Johnston, sub-collector, $1,020; overtime, $654.20, uniforms, $75; W. G. Ney (Port McNicoll), board, etc., $64.65, overtime, $45.20; telephone rent, $20; petty expenses, $66.17. ..... 1,945 22

Petrolia: examiners, C. J. Collins, $1,440, bonus, $18, overtime, $15; L. B. Hopper, from June 28, at $1,200, uniform, $37.50; telephone rent, $33.36; petty expenses, $256.17 ..... 2,710 03

Point Edward: O. S. Clark, sub-collector, gr. 1, $1,680, overtime, $202, uniform, $37.50; examiners: D. Burgess, $1,380, bonus, $75, overtime, $509.80, uniform, $37.50; D. D. Greenwood, from Oct. 20, at $1,200, overtime, $71.40, uniform, $37.50; telephone rent, $43.08; petty expenses, $41..... 4,653 49

Sarnia Tunnel: postage, $550; telephone rent, $39.48; petty expenses, 15c..... 589 63

Sault Ste. Marie ($46,358.21)

M. Laughton, collector, gr. 4, $3,000; E. P. Molony, cashier and computing clerk, $1,920, overtime, $42.60; H. Smyth, chief clerk, 9 m. at $1,980, 3 at $2,100, overtime, $42.80; clerks: E. J. Fulcher, $1,680, overtime, $17; F. C. Levie, from Dec. 29, at $1,200; A. Wilding, $1,680, overtime, $36.50; S. V. Wilding, $1,200, relieving officer, from Nov. 1, at $240, bonus, $43.75, overtime, $16. ..... 12,098 32

Examiners: B. J. Rothwell (senior), $1,860, overtime, $470.50, uniforms, $75; J. R. Blamey, $1,680, overtime, $646.20, uniforms, $75; T. H. Elliott, $1,560, bonus, $94, overtime, $272.20, uniforms, $75; F. Gibson, $1,680, overtime, $470.50, uniforms, $75; T. B. Harris, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $668.40, uniforms, $75; A. Hastings, $1,680, overtime, $571.20, uniforms, $75; E. Henry, $1,680, overtime, $557.40, uniforms, $112.50; J. N. Kendall, $1,680, overtime, $489, uniforms, $112.50; W. H. Latham, $1,680, overtime, $478, uniforms, $75; W. B. Moorhouse, $1,680, overtime, $158.20, uniforms, $75 ..... 22,185 60

Commission on sale of excise stamps, $248.36; legal services, $129.48; office rent, $12.10; postage, $250; telephone rent, $128.28; petty expenses, $194.22.... 962 44

Blind River: W. G. White, sub-collector, $900; office rent, $240; petty expenses, $33.33 ..... 1,173 33

Bruce Mines: W. White, sub-collector, $1,260, bonus, $5; office rent, $120; petty expenses, $176.50 ..... 1,561 50

Cutler: W. J. Kirk, sub-collector, $900, bonus, $315; office rent, $60; petty expenses, $133.67 ..... 1,408 67

Gore Bay: J. H. Biehl, sub-collector, $1,020; office rent, $108; petty expenses, $116.67 ..... 1,244 67

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Sault Ste. Marie—Conc.—Fin

Little Current: D. McGilvery, sub-collector, gr. 1, $1,680; office rent, April, $20; petty expenses, $160.97 ..... 1,860 97
Michipicoten, M. D. Worth, sub-collector, gr. 1, $1,260, bonus, $75 ..... 1,335 00
Thessalon: W. E. Boyd, sub-collector, $900; office rent, $60; petty expenses, $34.41 ..... 994 41
Officers at outports: Cockburn Island, D. J. McLeod, $300; Hilton Beach, S. Hunt, June 3 to Aug. 2, at $240, J. Stirrett, 2 m. to March 31, at $200; Manitowaning, R. M. Beatty, $300; Marksville, W. E. Whybourne, to Jan. 31, less 39 d., at $240; Meldrum Bay, D. Murray, July 29 to Nov. 30, at $200; Providence Bay, E. E. Pattison, $240; Richard's Landing, H. M. Ross, to Aug. 31, at $300, C. A. Rickaby, from Sept. 1, at $200; Spanish Mills, A. J. McDonnell, June 5 to Mar. 5, at $180 ..... 1,533 30

Simcoe ($6,112.26)

W. A. Mabee, collector, gr. 2, 3 m. at $1,920, 9 at $2,040; F. J. Diver, examiner, $1,440, bonus, $17 (shortpaid $1), overtime, $1.20, uniforms, $75; F. J. Quinn (Hamilton), board and travel, $166.75, overtime, $20; telephone rent, $27.12; petty expenses, $68.84 ..... 3,825 91
Port Dover: H. B. Barrett, sub-collector, gr. 1, $1,440, registrar of shipping, $120, overtime, $59, uniforms, $75; petty expenses, $38.28 ..... 1,732 28
Port Rowan: C. S. Buck, enforcement officer, $450; office rent, $82.50; petty expenses, $21.57 ..... 554 07

Stratford ($21,088.90)

T. S. Tobin, collector, gr. 2, 3 m. at $1,920, 9 at $2,040; H. M. Shaefer, assistant appraiser, $2,160; E. O'Flaherty, cashier and computing clerk, $1,920; G. Goetz, $1,680, uniforms, $75; clerks: A. J. Jeffrey, $1,680; E. H. Kneitl, $1,200; J. Stewart, $1,680; legal services, $44.95; telephone rent, $101.04; petty expenses, $449.58 ..... 13,000 57
Listowel: V. C. Bamford, sub-collector, gr. 1, $1,680; R. Knipe, examiner, 6 m. at $1,260, 6 at $1,380, bonus, $75, uniforms, $70; telephone rent, $26.67; petty expenses, $104.62 ..... 3,276 29
Mitchell: A. J. Blowes, $1,680, uniforms, $75; telephone rent, $24.60; petty expenses, $115.29 ..... 1,894 89
St. Mary's: A. C. Wood, sub-collector, gr. 1, $1,680, uniforms, $75; P. E. Hepburn, examiner, from May 19, at $1,200; telephone rent, $27.12; petty expenses, $93.10 ..... 2,917 15

Sudbury ($13,164.35)

J. H. Davis, collector, gr. 2, 6 m. at $2,160, 6 at $2,220; G. Neilson, examiner, $1,380, bonus, $75, overtime, $22, uniforms, $75; clerks: A. H. Cooper, 3 m. at $1,380, 9 at $1,500; G. Denison, $1,680; commission on sale of excise stamps, $219.52; legal services, $15; telephone rent, $33.36; petty expenses, $83.70 ..... 7,243 58
Coniston: T. J. Nethery, sub-collector, gr. 1, $1,680; office rent, $72; petty expenses, $138.52 ..... 1,890 52
Copper Cliff: J. A. Perras, sub-collector, gr. 1, $1,680; office rent, $60; telephone rent, $33.36; petty expenses, $174.59 ..... 1,947 95
Espanola: E. Arthurs, sub-collector, gr. 1, $1,680; bus fares, $232.50; office rent, $96; petty expenses, $73.80 ..... 2,082 30

Tillsonburg ($5,777.72)

L. R. Short, collector, gr. 1, $1,860; J. M. Kippen, 3 m. at $1,380, 9 m. at $1,500, less 1 d., bonus, $18.75; legal services, $20; telephone rent, $27.12; petty expenses, $272.22 ..... 3,663 92
Port Burwell: S. G. Wood, sub-collector, gr. 1, 6 m. at $1,440, 6 at $1,560, registrar of shipping, $120, overtime, $158.50; H. Hawley (Brantford), travel, etc., $85.15, overtime, $6.50; office rent, $168; petty expenses, $75.65 ..... 2,113 80

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto ($589,009.88)

J. H. Bertram, collector, gr. 7, $4,800; R. Holmes, surveyor, $3,780; chief clerks: G. E. Dunbar, $3,300; W. K. Tinning, $3,300; head clerks: E. A. Johnston, 6 m. at $2,400, 6 at $2,520; F. Somers, $2,520; T. G. Tate, account clerk, $2,520; R. Ferguson, principal record clerk, $2,340; W. F. Guthrie, principal clerk, $2,040; J. McCartney, supervising officer, $2,400, overtime, $172.50; R. H. Clark, postal superintendent, $2,580, overtime, $19.90; C. E. Leatch, express and postal superintendent, $2,580; J. H. Morell, assistant registrar of shipping, $2,100; clerk-stenographers: F. S. Belton (senior), 9 m. at $1,320, 2 at $1,380, 1 at $1,740 (computing clerk, Mar. 1), bonus, $170.50. Miss E. M. Boland, from Oct. 13, less 2 d., at $960; Miss M. L. Cash, from Feb. 16, at $960; Miss M. Urquhart, $960, less 36 d., bonus, $283.47; Miss C. Simon, 9 m. at $960, 3 at $1,020; W. Sinclair, $960, less 7 d.; M. A. McDermott, clerk-typist, from Aug. 19, less 1 d., at $960; W. Whittam, watchman, 6 m. at $840, 6 at $900, bonus, $315, overtime, $285.60; warehouse keepers: C. J. Fraser, $1,740; J. Jackman, $1,740, overtime, $151.50; warehouse foremen: W. J. Braden, $1,500; J. J. Heffering, $1,560; junior clerks: A. J. Buck, from Aug. 13, at $600; W. S. Matthew, 3 m. at $300, 9 m. less 1½ d., at $600 (office boy to July 1) 51,729 48

Divisional appraisers: C. S. Baxter, $2,880; C. Elliott, to Oct. 31, at $2,820; D. P. Garrow, $2,820. F. R. Grant, 3 m. at $2,460, 9 at $2,580; J. J. Stock, $2,220 ..... 12,115 00

Appraisers: M. F. Mogan (chief), 9 m. at $3,000, 3 at $3,180; G. A. Cressman, 3 m. at $2,160, 9 at $2,220 (assistant appraiser to July 1); J. Greer, 9 m. at $2,100, 3 at $2,220; S. T. Harris, 9 m. at $2,100, 3 at $2,220; W. H. Scott, to July 31, at $2,640; S. G. Taylor, 9 m. at $2,100, 3 at $2,220 ..... 12,520 00

Assistant appraisers: J. C. Allen, 9 m. at $2,100, 3 at $2,160; A. Burns, $2,100; W. G. Burns, $2,160; A. Callow, 9 m. at $1,860, 3 at $1,980, overtime, $206.90, uniforms, $75; H. R. Chambers, 2 m. at $1,800, 10 at $1,860 (express and postal computing clerk to June 1); F. J. Colwell, $2,160; J. J. Delaney, $1,980; W. S. Drinkwater, $2,160; W. J. Dunlop, $2,160; W. B. Hamilton, to Oct. 31, at $2,160; V. J. Higgins, $2,160; F. Hurley, 9 m. at $1,980, 3 at $2,100; J. McCaffrey, 3 m. at $1,740, 9 at $1,860; W. A. McGuire, 9 m. at $2,100, 3 at $2,160; J. J. O'Reilly, 2 m. at $2,040, 10 at $2,100 (computing clerk to June 1); T. G. Belyea, 11 m. at $2,160, 1 at $2,220 (appraiser from Mar. 1); J. Thompson, $2,160; W. T. Thompson, $2,160; E. Webb, $1,980. 38,786 90

Cashiers: E. L. Darby, $2,100 (assistant appraiser from Mar. 1); W. Finucan, $1,860, overtime, $52; W. P. Hand, 9 m. at $1,860, 3 at $1,980; R. M. Moore, $2,100; M. V. Moses, $1,860 (express and postal computing clerk to July 1); E. H. Ross, 9 m. at $1,860, 3 at $1,980; C. E. Wilson, $1,860 ..... 13,612 00

Express and postal cashiers: Miss A. I. Gibson, $1,860; L. Lloyd, $1,860; A. H. Smith, 5 m. at $1,680, 7 at $1,740 (express and postal computing clerk, to July 31), overtime, $15.40; J. M. Sullivan, 9 m. at $1,620, 3 at $1,740; J. H. Sunter, $1,860; T. Taylor, $1,860; G. W. Tomlinson, $1,860 ..... 12,680 40

Special excisemen: H. F. Abbott, gr. 1, $2,040, overtime, $6.50; R. J. Burns, gr. 2, $2,340; A. Coulter, gr. 1, $2,040; B. J. Doyle, gr. 2, $2,340; C. Gerald, gr. 3, $2,640, overtime, $13.50; A. L. Gillies, gr. 1, $2,040; A. L. Graham, gr. 2, $2,340; W. T. Graham, gr. 2, $2,340; L. B. Hurst, gr. 2, $2,340, overtime, $8; A. B. Shorey, gr. 1, 2 m. at $1,680, 10 at $1,740 (examiner to May 31); W. H. Walsh, gr. 2, $2,100; J. J. Young, gr. 1, $2,040, arrears, $5.32; R. E. Young, gr. 1, $2,040 ..... 28,403 32

Senior examiners: B. Anderson, $1,860, overtime, $113.50; R. G. Bond, $1,740, overtime, $173.50; H. E. Harper, $1,860, overtime, $16.50; J. V. Horne, $1,860, overtime, $588.40, uniform, $37.50; J. J. McNamara, 2 m. at $1,680, 10 at $1,740 (examiner to May 31), bonus overpaid $10, overtime, $107.50; A. Tobin, 2 m. at $1,680, 10 at $1,740 (examiner to May 31), overtime, $178.. 12,004 90

Examiners: O. M. Baby, from June 1, at $1,200, bonus, $62.50, overpaid, $2, overtime, $53; H. F. Ball, 9 m. at $1,380, 3 at $1,500, bonus, $56.25, overtime, $14.50; A. Brassell, from June 7, at $1,200; A. W. Brown, $1,620; D. Brown, $1,680, overtime, $153; J. R Brown, $1,680, overtime, $408.60, uniforms,

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto—Con.—Suite

$75; M. J. Cannon, $1,620; J. T. Crook, $1,680; G. G. Eakins, $1,680; G. Forrest, $1,680, overtime, $348.20; uniform, $37.50; W. J. Greene, $1,680; overtime, $354.10, uniforms, $75; J. H. Hicks, $1,680, overtime, $150; A. Jones, $1,680, overtime, $116; J. A. Kirby, $1,620; A. J. Lavell, $1,680, overtime, $23.50; J. C. Mackay, $1,680; J. Maconochie, $1,200, bonus, $75; R. A. Magill, $1,680; H. R. McComb, $1,200, less ½ d., bonus, $46.98, overtime, $14.50; B. McWilliams, $1,620, overtime, $337.90, uniform, $37.50; R. J. Oddy, $1,620; H. G. Osterhout, $1,680; E. J. Ottley, 3 m. at $1,440, 9 at $1,560; R. M. Penrose, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; L. S. Quartus (Niagara Falls), overtime, $6; W. G. Ross, $1,680, overtime, $1.50; I. Roughley, $1,680, overtime, $171, uniform, $37.50; A. N. Saunders, $1,440, bonus, $18, overtime, $4; A. Spence, 9 m. at $1,200, 3 at $1,320, bonus, $75; R. A. Veitch, to Feb. 28, at $1,200, Mar. (cashier and computing clerk), at $1,560; A. B. Ward, $1,680, overtime, $462.60, uniform, $37.50; J. Wild, $1,440, bonus, $18; J. E. Windfield, from July 29, at $1,200, bonus, $50.60, overtime, $7..... 51,575 24

Computing clerks: F. J. Bell, 3 m. at $1,740, 9 at $1,860; E. H. Bouchier, $1,740; M. W. Chivrell, $1,740; T. Clarke, to June 30, at $2,040; M. E. Cook, to Feb. 28, at $2,040; W. J. Cordingley, $1,740; J. A. Gendron, 3 m. at $1,740, 9 at $1,860; W. A. Hawkins, $2,040; G. P. Hutty, 3 m. at $1,740, 9 at $1,860; C. E. May, $1,740; H. McCormack, $2,040; W. J. Pointon, $1,740; W. Robertson, $1,740; G. C. Ross, $2,040; P. L. Steckley, $2,040; J. J. Tobin, 3 m. at $1,740, 9 at $1,860; T. H. Trimble, $1,980; H. W. Waters, $1,980; J. Worrell, $1,740; W. J. Wylie, $2,040..... 36,040 00

Express and postal computing clerks: P. J. Barnett, $1,800, overtime, $157.50; G. A. Clarke, $1,800; W. G. Clarke, $1,800, overtime, $7.50; A. M. Cowper, 3 m. at $1,680, 9 at $1,740 (clerk to June 30), overtime, $12.90; M. W. Devane, $1,740; F. R. Goode, $1,740, overtime, $21.40; F. H. Helps, 3 m. at $1,680, 9 at $1,740 (clerk to June 30), overtime, $15.40; G. J. Kirk, $1,740, overtime, $15.40; R. McAllister, 3 m. at $1,680, 9 at $1,800; A. McCormack, 9 m. at $1,740, 3 at $1,800, overtime, $22.40; R. K. McIntosh, $1,740, overtime, $17.90; J. McKenzie, $1,680, overtime, $21.40; H. S. Meredith, $1,740; T. E. Moore, 9 m. at $1,500, 3 at $1,620, overtime, $18; Miss D. H. Morgan, $1,800; W. F. O'Brien, 11 m. at $1,800, 1 at $1,860 (computing clerk from Mar. 1); W. H. Pogue, 3 m. at $1,680, 9 at $1,740 (clerk to June 30), overtime, $18.60; W. Robinson, $1,800, overtime, $15.40; H. J. Ross, 9 m. at $1,740, 3 at $1,800; W. D. Sprinks, $1,800; J. W. Watts, 3 m. at $1,500, 9 at $1,620, overtime, $15.40..... 36,919 20

Cashiers and computing clerks: W. J. Bew, 4 m. at $1,200, 8 at $1,560 (clerk to July 31), bonus, $25; P. Campbell, 4 m. at $1,440, 8 at $1,560 (clerk to July 31); A. S. Lunham, 4 m. at $1,200, 8 at $1,500 (clerk to July 31), bonus, $25; A. P. Mather, $1,680 (clerk to July 31); W. A. Mulvenna, 4 m. at $1,200, 8 at $1,560 (clerk to July 31); J. Robinson, 4 m. at $1,200, 8 at $1,560 (clerk to July 31), bonus, $25..... 9,035 00

Clerks: T. J. Davis (senior), $1,860, overtime, $220; D. Fraser (senior), 9 m. at $1,860, 3 at $1,980, overtime, $26.40; R. Addison, $1,620; J. E. Arthur, from June 23, at $1,200; J. Bagnato, $1,620, overtime, $19.90; E. J. Barrett, $1,620; A. L. Best, $1,680; A. C. Bird, $1,560; C. M. Bloxham, 2 m. at $960, 10 at $1,200 (clerk-typist to May 31); A. Briggs, $1,200, bonus, $75, overtime, $19.90; C. B. Brown, $1,680; H. O. Brown, $1,320, bonus, $75; W. S. Burke, from July 1, at $1,200, bonus, $56.25, overtime, $9; W. T. Bush, $1,680, relieving officer, from June 1, at $240; G. H. Clifford, $1,200, bonus, $75; H. V. Cross, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; J. M. Devaney, from June 23, at $1,200, bonus, $57.88; M. Donn, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $16.50; W. Duffus, $1,200, bonus, $48.99; T. Dunn, $1,620, overtime, $9; A. Farmer, $1,440; A. B. Flett, from June 23, at $1,200, bonus, $57.88; J. G. Frazer, $1,680; J. T. Hackney, $1,680; P. E. Harvey, $1,620; H. J. Hassett, 11 m. at $1,200, 1 at $1,560 (cashier and computing clerk from Mar. 1), bonus, $68.75; J. Henderson, $1,200, bonus, $75; G. F. Histed,

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto—Con.—Suite

from Aug. 1, at $1,200; A. J. Hoddinott, 3 m. at $1,380, 9 at $1,500, overtime, $22.40; P. Holdsworth, from July 1, at $1,200, overtime, $17.90; W. T. House, from May 28, at $1,200 (shortpaid, 64c.), bonus, $63.30; C. G. Howard, 1 m. at $600, 11 at $1,200 (junior clerk to April 30), bonus, $95; W. H. James, $1,620; G. Jones, $1,440, overtime, $17.40; H. Leslie, 6 m. at $1,320, 6 at $1,440, bonus, $46.50..... 49,367 69

Clerks (concluded): H. A. Manderson, 9 m. at $1,200, 3 at $1,320, bonus, $75; L. H. Manley, from June 23, at $1,200, less 4 d.; J. Marshman, $1,620; W. J. McCallum, 4 m. at $1,620, 7 at $1,680, 1 at $1,740 (cashier and computing clerk, Aug. 1, computing clerk, Mar. 1), overpaid, $20; G. M. McFadyen, 9 m. at $1,200, 3 at $1,320, bonus, $75; J. McGill, $1,200, bonus, $75; Miss M. McMahon, 10 m. at $1,680, 2 at $1,740 (express and postal computing clerk from Feb. 1); W. M. Milling, $1,560; S. Mullins, $1,680; J. F. Newell, from July 8, at $1,200, overtime, $24.40; W. S. Paisley, from June 26, at $1,200, bonus, $56.25 (shortpaid $1.05), overtime, $236.50, uniforms, $75; E. Perry, $1,680, overtime, $187.10, uniform, $37.50; C. C. Pridham, 3 m. at $1,320, 9 m. at $1,440, bonus, $32.25; E. H. Prior, $1,680; W. Richardson, $1,620, overtime, $12.90; Miss R. I. Riddell, 3 m. at $1,200, 9 at $1,320; A. C. Savage, 3 m. at $1,380, 9 at $1,500, less $48.96 paid by D.S.C.R., bonus, $18.75, overtime, $15.40; J. Scott, from June 24, at $1,200, less 1 d.; H. L. Scott-Stone, 9 m. at $1,200, 3 at $1,320, bonus, $75; P. J. Slattery, $1,440 (truckman to April 30), bonus, $18; E. L. Smith, 2 m. at $960, 10 at $1,200, bonus, $115; J. R. Smith, $1,680; R. F. Sproule, $1,200, bonus, $75, overtime, $19.90; A. B. Stephens, $1,680, overtime, 50c.; W. Stuart, $1,680; H. Thorpe, $1,200, bonus, $75; F. Upton, $1,200, bonus, $23.88; G. E. Valin, from May 27, at $1,200; L. L. Verdon, $1,680; P. W. Walker, $1,200; W. V. Webber, 1 m. at $1,380, 11 at $1,440 (truckman to April 30), bonus, $16.25 (shortpaid, $3.75); A. C. Whitcombe, to Nov. 30, at $1,440; J. H. Williams, 9 m. at $1,200, 3 at $1,320, bonus, $75; H. Wilson, May 29 to July 31, at $1,080, from Aug. 1, at $1,200 (shortpaid, 37c.), bonus, $84.07; J. L. Wilson, 6 m. at $1,200, 6 m. at $1,320, bonus, $75; W. J. Woollard, 6 m. at $1,380, 6 at $1,500, bonus, $37.50, overtime, $41.90; R. Wright, $1,680 ..... 51,636 52

Truckmen; F. Allingham, 6 m. at $1,200, 6 at $1,320, bonus, $75, overtime, $21; G. H. Andrew, from May 28, at $1,080 (shortpaid 32c.); S. W. Barrett, from July 21, at $1,080, bonus, $135.76, overpaid, $1; A. Black, 6 m. at $1,200, 6 at $1,320; G. E. Black, $1,440, bonus, $18; D. Brown, 9 m. at $1,200, 3 at $1,320, bonus, $75; J. P. Calver, 3 m. at $1,380, 9 at $1,440, bonus, $32.25; G. K. Chisholm, to Oct. 31, at $1,260, less paid by D.S.C.R., $293.93; R. C. Coulter, from May 23, at $1,080, bonus, $167.21; J. E. Crowley, $1,440, bonus, $18, overtime, $4; J. R. Cullingworth, $1,200, bonus, $75; E. C. Day, $1,440; F. J. Dolan, from Aug. 19, at $1,080; F. W. Dunham, $1,440; D. Flynn, $1,440, bonus, $18; H. J. Fredenburg, $1,440, bonus, $18; W. J Giroux, to Oct. 31, at $1,440, bonus, $10.50; J. H. Graham, $1,440, bonus, $18, overtime, $18.40, uniform, $37.50; G. Hall, from May 17, at $1,080, bonus, $170.36; F. B. Hawley, from May 17, at $1,080, bonus, $170.36; S. Howson, 6 m. at $1,200, 6 at $1,320; P. M. Kennedy, $1,440, bonus, $18; D. MacNeill, from May 17, at $1,080, bonus, $170.36; E. Maddocks, $1,440, bonus, $18; T. McBride, $1,440, bonus, $18; H. McClelland, $1,440, bonus, $18; J. McGill, from Nov. 28, at $1,080; J. McKenna, from May 19, at $1,080, bonus, $169.31; J. W. Munn, 6 m. at $1,200, 6 at $1,320, bonus, $75, overtime, $37.60; F. C. Myers, 6 m. at $1,380, 6 at $1,440, bonus, $46.50; F. Orrom, from May 23, at $1,080; J. W. Roberts, from May 17, at $1,080, bonus, $170.36; H. Shields, $1,440, less 2 d., bonus, $21.48; J. Sinclair, $1,440, bonus, $18, overtime, $285.60; J. E. Smith, 6 m. at $1,200, 6 at $1,320, bonus, $54; G. H. Tyers, from May 17, at $1,080; A. H. Warwick, 6 m. at $1,200, 6 at $1,320; G. Webster, $1,440, bonus, $18; E. H. Wheeler, from May 26, at $1,080, bonus, $165.64; H. B. Wilson, from May 16, less 3½ d., at $1,080; S. H. Wood, from May 26, at $1,080, bonus, $165.64..... 49,789 77

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Toronto—Conc.—Fin

Office boys: R. F. Down, from Aug. 5, at $300, overtime, $26.40; L. D. Flaxman, 3 m. at $390, 9 at $600, less 1 d. (junior clerk from July 1); R. F. Hotchkin, 6 m. at $300, less 4½ d., 6 at $330, overtime, $22.40; P. Kirk, 3 m. at $390, 9 at $420; W. G. McKinnon, 6 m. at $300, 6 at $330, arrears, $2.42, overtime, $22.40; F. F. Shaw, from Aug. 11, at $300, overtime, $7.50; E. L. White, 3 m. at $390, 9 at $420, overtime, $26.40 ..... 2,493 32

Messenger-clerks: R. Custaloe, to Oct. 31, at $1,000; W. G. Dawe, from Dec. 18, less 8 d. at $600; G. Laird, from Dec. 18, at $600; H. McWhirter, $1,000, bonus, $315, overtime, $118.50; F. E. Phillips, $1,000; W. R. Sanders, from Jan. 27, at $600, overpaid, $1.62; W. S. Skanks, $1,000, bonus, $315; J. B. Sloan, to Oct. 31, at $900, bonus, $183.75; E. Trindall, $1,000; W. E. Tyrell, 9 m. at $780, 3 at $840, bonus, $315 ..... 7,592 50

Temporary employees: Miss E. M. Cullen, Aug. 13 to Feb. 13, at $960; E. B. Drummond, to July 31, at $1,200; C. E. Falconbridge, from Aug. 5, at $1,200, bonus, $49.19; F. A. Green, $1,200, bonus, $75, overtime, $2.50; F. C. McMillan, to June 21, at $1,200; F. A. Ridge, $1,200, bonus, $75; H. Ritchie, to July 19, at $1,200; W. D. Robertson, $1,200; W. M. Winterberry, July 11 to Oct. 11, at $960, bonus, $79.59 ..... 6,428 42

Cartage: Britnell Contracting Co., Ltd., $866.30; Canadian Cartage and Storage Co., Ltd., $5,221.20; Colville Cartage Co., Ltd., $1,392.60; Dominion Transport Co., Ltd., $10,948.60; Hendrie & Co., Ltd., $8,321.20; sundry, $169.95 .. 26,919 85

Commission on sale of excise stamps, Standard Stock and Mining Exchange, $865.15, Toronto Stock Exchange, $1,049.53, various banks and firms, $13,116.18; postage, $2,822; street cars, $1,207; telephone rent, $1,230.09; petty expenses, $525.14 ..... 20,815 09

Legal expenses: Day, Ferguson & Walsh, $694.01; F. Denton, $456.70; C. W. Kerr & Co., $3,251.68; A. M. Latchford, $2,047.57; sundry, $3,055.53 ..... 9,505 49

Acton: R. M. McDonald, sub-collector, gr. 1, $1,680, telephone rent, $27.12; petty expenses, $24 ..... 1,731 12

Alliston: W. McBride, sub-collector, $1,320, bonus, $15; office rent, $150; telephone rent, $24.60; petty expenses, $284.77 ..... 1,794 37

Aurora: D. McLeod, sub-collector, gr. 1, $1,680; telephone rent, $27.12; petty expenses, $51.50 ..... 1,758 62

Barrie: T. T. Young, sub-collector, gr. 1, $1,680; C. R. Kendall, examiner, $1,380, bonus, $75, uniforms, $75; telephone rent, $32.64; petty expenses, $61.60 ..... 3,304 24

Brampton: R. V. Conover, sub-collector, gr. 2, $1,860, bonus overpaid, 22c.; E. A. Markell, $1,500, uniforms, $75; telephone rent, $27.12; petty expenses, $160.47 ..... 3,622 81

Georgetown: E. W. Cole, sub-collector, gr. 1, $1,680; office rent, $300; telephone rent, $27.12; petty expenses, $180.95 ..... 2,188 07

Newmarket: N. H. Sproule, sub-collector, gr. 1, $1,680, uniforms, $75; C. G. Bond, examiner, $1,380, bonus, $71.50 (shortpaid $3.50); telephone rent, $27.12; petty expenses, $93.55 ..... 3,327 17

Orangeville: A. T. Howard, sub-collector, gr. 1, $1,680; telephone rent, $27.12; petty expenses, $102.08 ..... 1,809 20

Port Credit: C. M. Brown, sub-collector, gr. 2, $1,860; office rent, $300; telephone rent, $27.12; petty expenses, $217.20 ..... 2,404 32

Streetsville: D. V. Reed, sub-collector, gr. 1, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; office rent, $300; petty expenses, $280.14 ..... 2,057 64

West Toronto: A. B. Rice, sub-collector, gr. 3, $2,500; A. L. McKinnon, appraiser, $2,220; J. P. Raybould, assistant appraiser, $2,160; F. C. Salmon, cashier, $1,980; T. Smith, computing clerk, 9 m. at $1,740, 3 at $1,860; examiners: G. F. Histed, June 9 to July 31, at $1,200; J. McLeod, $1,200; P. H. Thompson, $1,620; clerks: H. Durrant (senior), $2,100; A. Irwin, $1,680; R. C. Russell, from May 28, at $1,200, bonus, $63.30; G. N. Ruttle, 6 m. at $1,380, 6 at $1,500, bonus, $37.50, overtime, $17.50; P. W. Silman, $1,200, bonus, $75; C. R. Pope, messenger, $600, bonus, $315; cartage, Richardson Cartage Co., Ltd., $1,212; office rent, $1,380; telephone rent, $143.04; petty expenses, $142.65 ..... 25,042 23

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Trenton ($3,588.23)

W. H. Polley, collector, gr. 1, to Oct. 31, at $1,860; examiners: B. C. Armstrong, $1,680, uniforms, $75; J. E. McKibbon, from Feb. 23, at $1,200; board and lodging, A. L. Malley (Deseronto), $260.85; telephone rent, $30.84; petty expenses, $335.12 ..... 3,588 23

Wallaceburg ($13,873.41)

G. R. Mitchell, collector, gr. 3, $2,340, registrar of shipping, $120; examiners: R. D. Purser, $1,680, overtime, $16; H. E. Taylor, $1,680, overtime, $44.80, uniform, $37.50; D. F. Johnson, clerk, $1,680, overtime, $16; W. J. Hampton (Chatham), travel, etc., $203.50, overtime, $9.70; C. J. Morrice (Chatham), travel, etc., $253.50, overtime, $4.80; office rent, $600; telephone rent, $27.12; petty expenses, $241.80 ..... 8,954 72

Port Lambton: W. Hinnegan, enforcement officer, $1,020, overtime, $389.50, uniforms, $75; petty expenses, $170.24 ..... 1,654 74

Sombra: J. W. Burnham, enforcement officer, $1,080, bonus, $15, overtime, $364, uniforms, $75; H. E. Taylor, board, $28, overtime, $15; office rent etc., $180; petty expenses, $8.22 ..... 1,765 22

Walpole Island: W. J. Bachus, $900, bonus, $15, overtime, $382, uniforms, $75; H. E. Taylor, board, etc., $26.25, overtime, $6; F. Burgess, relieving officer, 18 d. at $2, 60 h. at 20c.; telephone rent, $18.48; petty expenses, $28 ..... 1,498 73

Welland ($20,930.81)

J. F. Hill, collector, gr. 3, to Oct. 31, at $2,520; E. D. Hooker, cashier and computing clerk, 6 m. at $1,800, 1 at $1,920, 5 at $2,220 (collector, gr. 3, from Nov. 1); examiners: J. C. Rowe, 9 m. at $1,200, 3 at $1,320, bonus, $75, uniforms, $75; W. W. Wilson, $1,680, uniforms, $75; clerks: P. A. Abrahamson, $1,680, overtime, $51.80; M. G. Hill, $1,680; A. W. Marshall, $1,680, overtime, $32.40; telephone rent, $33.36; petty expenses, $429.69.... 12,177 25

Port Colborne: W. J. McKay, sub-collector, gr. 2, $1,920, overtime, $420.40; examiners: C. R. Catherwood, $1,680, overtime, $275, uniforms, $75; B. Downs, $1,440, bonus, $17 (shortpaid $1), overtime, $13; J. R. Scanlon, to June 14, less 5 d., at $1,200, overtime, $91.20; F. M. Sutherland, from June 30, at $1,200, bonus, $56.45, overtime, $298; office rent, heat, etc., $816.67; telephone rent, $27.12; petty expenses, $490.39 ..... 8,753 56

Whitby ($2,100.11)

H. L. Taylor, collector, gr. 1, 6 m. at $1,800, 6 at $1,860; telephone rent, $27.12; petty expenses, $242.99 ..... 2,100 11

Windsor ($230,548.89)

A. T. Montreuil, collector, gr. 5, $3,600; S. Beneteau, deputy collector, excise, $2,200; appraisers: R. P. Hall, $2,640; A. J. Walker, 9 m. at $2,100, 3 at $2,220, overtime, $444; A. H. Dalziel, surveyor, $2,520, overtime, $717.20; L. J. Reaume, chief clerk, 9 m. at $2,100, 3 at $2,220; A. A. Ellwood, account clerk, $2,100; special excisemen, grade 1: T. M. Bezaire, $2,040, overtime, $40.90; E. Monforton, $2,040; cashiers: D. J. Gemus, 9 m. at $1,740, 3 at $1,860; W. V. Mullins, 2 m. at $1,560, 10 at $1,740 (cashier and computing clerk to June 1), overtime, $194.80, uniform, $37.50; cashiers and computing clerks: J. W. Cahill, $1,800, overtime, $81.80; R. H. Elsey, 11 m. at $1,560, 1 at $1,740 (computing clerk, Mar. 1), overtime, $464.70, uniforms, $75; Miss M. M. Fielder, special examiner, $1,320, overtime, $325; clerk-stenographers: Miss J. L. Dench, $1,140, bonus, $315; Miss A. E. Leggatt, $1,260; messengers: A. L. Aldred, 9 m. at $660, 3 at $720, overtime, $290, uniforms, $75; J. W. Quelch, 9 m. at $600, 3 at $660, bonus, $315; F. J. Lamb, truckman, 9 m. at $1,320, 3 at $1,440, bonus, $60.75, overtime, $548.70, uniforms, $75; J. H. Strong, sub-collector, gr. 1, Belle River, $1,020..... 39,695 35

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Continued
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Suite

Windsor—Con—Suite

Senior examiners: P. W. Beckett, $1,860, overtime, $724.40, uniform, $37.50; P. E. Dumond, $1,860, overtime, $745.40, uniforms, $75; C. F. McKee, $1,860, overtime, $732.40; J. R. Mickle, $1,860, overtime, $728; C. Siebert, $1,860, overtime, $724.40, uniforms, $75; T. H. Yates, $1,860, overtime, $732.40, uniforms, $75.....	15,809 50
Examiners: J. Adams, from Nov. 11 at $1,200; A. G. Bagley, $1,680, overtime, $666.30, uniforms, $75; C. H. Bailey, $1,200, bonus, $75, overtime, $680.10, uniforms, $75; W. H. Belcher, $1,500, overtime, $723.40, uniforms, $75; F. Belisle, to May 20, at $1,200, bonus, $10.29, overtime, $91.70; B. Benton, 3 m. at $1,380, 9 at $1,500, bonus, $18.75, overtime, $737, uniforms, $75; W. Butler, $1,680, overtime, $519.10, uniforms, $75; R. J. Calderwood, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $750.40, uniforms, $75; E. G. Carter, 6 m. at $1,380, 6 at $1,500, bonus, $37.50, overtime, $751.80, uniforms, $75; E. Chance, $1,680, overtime, $741.10; J. W. Cray, from July 28, at $1,200, bonus, $50.78, overtime, $435.50, uniform, $37.50; T. Dufour, $1,680, overtime, $728.40; T. H. Elliott, $1,560, overtime, $731.90; J. A. Francis, $1,680, overtime, $732.40; S. Hammond, $1,620, overtime, $744.90; A. C. Hazell, $1,620, overtime, $726.20; H. M. James, 3 m. at $1,560, 9 at $1,680, overtime, $727.60, uniforms, $75; C. F. Keating, from Nov. 11, at $1,200, overtime, $191.40, uniform, $37.50; A. E. Kerr, $1,680, overtime, $730.40; V. Laplante, 9 m. at $1,260, 3 at $1,380, bonus, $75, overtime, $729.90; W. Leighton, $1,680, overtime, $727.90; F. G. Lindsay, from June 14, at $1,200, overtime, $503.60, uniforms, $75; W. Lowe, from Nov. 11, at $1,200, overtime, $154.90, uniform, $37.50	44,329 79
Examiners: (concluded) W. J. Maw, $1,680, overtime, $716.80, uniforms, $75; W. H. McAllister, $1,620, overtime, $700; F. A. McCann, from Nov. 11, at $1,200, overtime, $168.40, uniform, $37.50; C. H. Packman, from May 26, at $1,200, overtime, $74.40, uniform, $37.50; P. A. Pardo, 9 m. at $1,200, 3 at $1,320, bonus, $74.16, overtime, $775.40, uniforms, $75; D. H. Petrimoulx, May 19 to Feb. 28, at $1,680, overtime, $470.60; J. W. Schooley, $1,680, overtime, $720.40; R. Scott, $1,560, overtime, $728.90; R. R. Sinasac, from May 1 at $1,200, bonus, $68.75, overtime, $597.40; G. C. Somerton, 9 m. at $1,260, 3 at $1,380, overtime, $558.70, uniforms, $75; D. H. Swanston, 9 m. at $1,260, 3 at $1,380, overtime, $761.80, uniforms, $75; N. Thibert (difference between former salary and superannuation allowance), $1,210.80, bonus, $46.50, overtime, $535.90, uniforms, $75; G. J. Thompson, 3 m. at $1,380, July 1 to 4, Aug. 1 to Mar. 31, less 5 d., at $1,500, bonus, $18.75, overpaid, $4.27, overtime, $648, uniforms, $75; E. M. Webber, 9 m. at $1,320, 3 at $1,440, bonus, $31.71, overtime, $710.80, uniforms, $75; E. L. Wendover, 9 m. at $1,260, 3 at $1,380, bonus, $75, overtime, $739.10; S. Wigle, April 1 to 10, at $1,020, overtime, $16.20; C. H. Wright, $1,200, bonus, $75, overtime, $62.40.....	30,654 16
Computing clerks: G. A. Chittim, $1,740; J. W. Kerr, to Oct. 31, at $2,040; V. S. Raper, 9 m. at $1,860, 3 at $1,980; J. S. Sheldon, 3 m. at $1,740, 9 at $1,860	6,650 00
Clerks: H. A. Aikman, $1,260, bonus, $75, overtime, $575.80; T. V. Brady, 9 m. at $1,200, 3 at $1,320, bonus, $75, overtime, $397.40, uniforms, $75; F. M. Courtenay, 8 m. at $1,200, 4 at $1,560 (cashier and computing clerk from Dec. 1), bonus, $50, overtime, $507.30, uniforms, $75; R. H. Harrison, 3 m. at $1,260, 9 at $1,380, bonus, $75, overtime, $753.60, uniforms, $75; N. C. Jacques, $1,200, bonus, $75, overtime, $745.60; L. J. Lafferty, 6 m. at $1,200, 6 at $1,320, bonus, $75, overpaid, $6, overtime, $746.50, uniforms, $112.50; A. G. Paré, 6 m. at $1,200, 6 at $1,320, bonus, $63.50, overtime, $744.40; H. Quenneville, to May 26, at $1,200; E. T. Welsh, from June 5, at $1,200, bonus, $61.67, overpaid, 32c., overtime, $546.30, uniforms, $75.....	16,036 43
Cartage, J Wogan, $1,825; cleaning office, $300; commission on sale of excise stamps, $475.94; legal expenses, Egan, Pococke & Landriau, $260.10, Kenning, Cleary & Levin, $205.40; office rent, $2,400; postage, $1,585; street cars, $388; telephone rent, $134.40; petty expenses, $664.16.....	8,238 00
Sandwich: J. U. Piché, sub-collector, gr. 1, $1,680; telephone rent, $30.84; petty expenses, $67.91.	1,778 75

Votes 364 & 484—Salaries and Contingencies at Ports: Ontario—Concluded
Traitements et dépenses contingentes aux ports d'entrée: Ontario—Fin

Windsor—Conc.—Fin

Walkerville: J. Bailey, sub-collector, gr. 3, $2,340; appraisers: W. B. Ritchie, $2.100, overtime, $270.20; C. H. Williams, $2,220; D. M. Craig, cashier, $1,980; computing clerks: H. Beardmore, $2,040, overtime, $10; K. G. Van Wagoner, $2,040; F. Weir, $2,040; senior clerks: A. J. Belleperche to Oct. 31, at $2,100; A. C. Teno, $1,740, overtime, $453.20, uniforms, $112.50; clerks: C. T. Gyles, 3 m. at $1,320, 9 at $1,440, bonus, $32.25, overtime, $545.50, uniforms, $75; H. Hayes, $1,500, overtime, $534.60, uniforms, $75; Miss R. M. Elliott, clerk-stenographer, $1,200; L. E. Sherlock, truckman, $1,200, bonus, $75, overtime, $56.40 ..... 25,274 65

Special excisemen: A. R. Adam, gr. 1, $2,040, overtime, $98.50; R. J. Bergeron, gr. 1, $2,040, overtime, $4; H. L. Berry, gr. 1, $2,040; W. J. Brown, gr. 3A, $2,760, overtime, $5.50; F. D. Cummiford, gr. 1, $1,740, overtime, $4; E. Lyons, gr. 2, $2,340, overtime, $4; T. D. Niven, gr. 1, $2,040, overtime, $71; G. O'Neil, gr. 1, $1,740, overtime, $140.50 ..... 17,067 50

Examiners: J. Valentine (senior) to July 31, at $1,860, overtime, $168.70, uniform, $37.50; M. L. Allen, 3 m. at $1,260, 9 at $1,380, overtime, $763.40, uniforms, $112.50; L. E. Armstrong, from Nov. 11, less 5 d., at $1,200, overtime, $40, A. J. Baldwin, $1,200, bonus, $75, overtime, $107.30, uniforms, $75; F. D. Brocklebank, from May 1, at $1,200, bonus, $68.75, overtime, $482.50, uniforms, $112.50; Miss J. Clare, May 1 to July 12 (noon), less 2 d., at $1,200, bonus, $16.23, overtime, $15.50; H. F. Dennis, May, at $1,200; J. Fry, $1,680; J. A. Heydon, $1,440, bonus, $18, overtime, $575.30, uniforms, $75; C. Hyslop, 3 m. at $1,320, 9 at $1,440, bonus, $32.25, overtime, $547.30, uniforms, $112.50; G. H. Large, from Nov. 11, at $1,200, overtime, $31.10, uniform, $37.50; G. B. Lodge, 3 m. at $1,380, 9 at $1,500, bonus, $18.75, overtime, $392.40, uniforms, $112.50; P. J. Neven, April 1 to Sept. 18, Oct. 21 (noon) to Mar. 31, at $1,500; L. Vannan, 6 m. at $1,320, 6 at $1,440, overtime, $438.60, uniforms, $75; C. S. Wall, from July 21, less 1 d., at $1,200, bonus, $52.08, overtime, $250.40, uniforms, $75; E. E. Westfield, from Nov. 17, at $1,200, overtime, $10, uniform, $37.50; E. A. Wilkie, from Nov. 11, at $1,200, overtime, $43.50; S. D. Yeo, from Aug. 15, at $1,200, bonus, $162.29, overtime, $31 ..... 21,941 67

Cleaning office, etc., $560; commission on sale of excise stamps, $249.68; heating customs house, $330; office rent, $1,333.32; telephone rent from Mar. 10, 1924, $96.28; petty expenses, $503.81 ..... 3,073 09

Woodstock ($10,292.36)

F. O. Burgess, collector, gr. 2, 9 m. at $2,160, 3 at $2,220; A. Watson, cashier and computing clerk, $1,920; D. T. Campbell, examiner, $1,680; J. F. Carson, $1,620; legal services, $45; telephone rent, $36.96; petty expenses, $351.25. ..... 7,828 21

Norwich: W. Fairley, sub-collector, gr. 1, to Oct. 31, at $1,680; C. H. Harris, examiner, $1,380; telephone rent, $24.60; petty expenses, $79.55 ..... 2,464 15

2,270,397 26

Less—Bonus charged to Vote 363, (Page D—141), $21,650.72; uniforms charged to Miscellaneous Customs (Page D—52), $18,683; repaid by A. D. Thomson & Co., Duluth, for services of special officer, $755 ..... 41,088 72

Total as on page D—52 ..... $2,229,308 34

Votes 364 & 484—Salaries and Contingencies at Ports: Manitoba
Traitements et dépenses contingentes aux ports d'entrée: Manitoba

Brandon ($31,371.37)

W. Fenwick, collector, gr. 2, $2,500; clerks: F. C. Dundas (senior), $1,740, overtime, $21.50; G. K. Burnett, 6 m. at $1,380, 6 at $1,500, bonus, $37.50, overtime, $6.50, uniform, $37.50; E. A. Harding, to June 30, at $1,680; C. H. Kelly, $1,680; F. M. Mathie, $1,680; A. Williams, $1,680; examiners, R. Fortune, to Oct. 31, at $1,680, uniform, $37.50; E. V. Hunt, from July 5, at $1,200, less 9 d., uniform, $37.50; B. Sproston, $1,500; commission on excise stamps, $253.92; telephone rent to May 31, 1925, $144; petty expenses, $486.53.... 15,540 52

Bannerman: T. Coulter, sub-collector, gr. 1, $1,680, overtime, $461.50, uniforms, $75; H. E. Hannah (Winnipeg), travel, etc., $63.35, overtime, $39.20; telephone rent, 9 m. to May 31, 1925, $22.50; petty expenses, $56.86..... 2,398 41

Boissevain: B. Hill, sub-collector, $1,260, uniforms, $75; office rent, $240; petty expenses, $91.46..... 1,666 46

Carberry: G. S. Haslam, sub-collector, $1,320; office rent and heat, $141; petty expenses, $93.07..... 1,554 07

Cartwright: sub-collectors, J. T. Robinson, to Dec. 9, at $900, bonus $217.62, uniforms, $75; A. G. Hopper, from Feb. 17, at $900, uniform, $37.50; office rent, $180; petty expenses, $359.47..... 1,598 50

Deloraine: L. H. Morton, sub-collector, $1,260, overtime, $19, uniforms, $75; petty expenses, $100.26..... 1,454 26

Killarney: C. H. Martin, sub-collector, $1,260, overtime, $151.40, uniforms, $75; office rent, $240; telephone rent, 3 m. to Aug. 31, $7.50; petty expenses, $118.16..... 1,852 06

Melita: F. M. Pope, sub-collector, $1,260, office rent, $200; petty expenses, $109.84 1,569 84

Souris: L. Stockton, $1,440, bonus, $17.88, uniforms, $75; petty expenses, $116.33..... 1,649 21

Virden: J. D. McNiven, sub-collector, gr. 1, $1,900; telephone rent, 12 m. to May 31, 1925, $38; petty expenses, $64.63..... 2,002 63

Postmaster's commission on collections, etc.: Oak Lake, $14.11; Rapid City, $20.63; Waskada, $38.67; postage, $12..... 85 41

Emerson ($34,746.76)

N. McDougall, collector, gr. 2, $2,220; W. D. Morgan, clerk, $1,680, overtime, $47.20, uniforms, $75; examiners: F. H. Jacob (senior), $1,860, overtime, $383, uniforms, $75; E. Manning (senior), $1,860, overtime, $439.40, uniforms, $75; A. D. Batchelor, $1,680, overtime, $659, uniforms, $75; L. Beer, $1,680, less 3 m., overtime, $505.20, uniforms, $75; J. Bushby, $1,620, overtime, $653.60, uniforms, $75; A. F. Collard, $1,680, overtime, $656.80, uniforms, $75; K. C. Coulter, June 18 to Jan. 31, at $1,200, bonus, $46.47, overtime, $94.40, uniforms, $75; C. S. Davis, Aug. 11 to Nov. 24, at $1,200, overtime, $10; R. Lendrum, $1,680, overtime, $624.80, uniforms, $75; J. D. McLean, $1,680, overtime, $655.80, uniforms, $75; J. C. Reece, 9 m. at $1,320, 3 at $1,440, bonus, $60.75, overtime, $374.50; uniforms, $75; T. J. Sanders, Aug. 11 to Nov. 24, at $1,200, overtime, $47.20; E. P. Smeaton, $1,680, overtime, $658, uniforms, $75; J. Sullivan, $1,680, overtime, $652.20, uniforms, $75; J. K. Witty, $1,380, bonus, $75, overtime, $259.60, uniforms, $75; H. E. Hannah (Winnipeg), board and travel, $226.35, overtime, $19.20..... 32,947 27

Expense allowance at Winnipeg and on trains ($1.40 per day): A. D. Batchelor, $127.40; L. Beer, $102.20; J. Bushby, $127.40; A. F. Collard, $127.40; R. Lendrum, $119; J. D. McLean, $124.60; J. C. Reece, $33.60; E. P. Smeaton, $133; J. Sullivan, $128.80..... 1,023 40

Postage, $400; telephone rent, 12 m. to May 31, 1925, $123; petty expenses, $253.09..... 776 09

Gretna ($8,866.06)

J. Hodgson, collector, gr. 1, $1,860, overtime, $353.60, uniforms, $75; examiners: H. Hoskins, $1,680, overtime, $364.90, uniforms, $75; P. W. McNab, 9 m. at $1,320, 3 at $1,440, bonus, $60.75, overtime, $331.50, uniforms, $75; office rent, $240; telephone rent, $87; petty expenses, $382.71..... 6,935 46

Votes 364 & 484—Salaries and Contingencies at Ports: Manitoba—Continued
Traitements et dépenses contingentes aux ports d'entrée: Manitoba—Suite

Gretna—Conc.—Fin

Haskett: A. Cruickshank, sub-collector, $1,100, overtime, $447, uniforms, $75; H. Hoskins, board and travel, $187, overtime, $48; telephone rent, $35; petty expenses, $38.60 ..... 1,930 60

Portage la Prairie ($19,151.36)

J. A. Marshall, collector, gr. 2, $2,220; clerks: C. S. Krempeaux, $1,680; W. E. Witt, $1,680, overtime, $3; examiners: H. E. Blais, 6 m. at $1,200, 6 at $1,320, bonus, $75, overtime, $2.70; F. J. Thompson, $1,680, uniforms, $75; legal services, $35; postage, $222.63; telephone rent, $70; petty expenses, $154.48. 9,157 81

Dauphin: E. C. Herrick, sub-collector, gr. 1, 6 m. at $1,320, 6 at $1,440, bonus, $46.50; J. R. Lintick, examiner, 9 m. at $1,260, 3 at $1,380, less 1 d., bonus, $74.80; office rent, $1,080; telephone rent, $38.50; petty expenses, $467.02.. 4,373 11

Minnedosa: A. E. Hole, sub-collector, $1,440, bonus, $18, uniforms, $75; telephone rent, $37.98; petty expenses, $153.78 ..... 1,724 76

Neepawa: R. D. Young, sub-collector, $1,440, bonus, $18, uniforms, $75; telephone rent, $35; petty expenses, $123.28 ..... 1,691 28

The Pas: J. D. Davies, sub-collector, gr. 1, $1,680; coal, $240; rent of land for Customs buildings, $100; petty expenses, $156.34 ..... 2,176 34

Postmasters' commission on collections: Birtle, $17.36; Gladstone, $10.70 ..... 28 06

Winnipeg ($289,368.16)

T. H. Verner, collector, gr. 6, $4,140; A. C. Larivière, deputy collector, $2,400; D. J. Scott, surveyor, gr. 6, $3,000, overtime, $374.25; G. R. McGiffin, asst. surveyor, 3 m. at $2,100, 9 at $2,220; J. A. McConnell, chief appraiser, 3 m. at $3,000, 9 at $3,180; express and postal superintendents: J. T. Baillie, 9 m. at $1,980, 3 at $2,100, overtime, $17.40; S. Carberry, $2,100 (sr. clerk 2 m.), overtime, $3; J. T. Wren, chief clerk, $2,760; special excisemen, gr. 1, at $2,040, W. G. Grey, T. W. Hammond and J. C. Miller; H. B. Wheaton, account clerk, $2,400; D. D. Kennedy, supervising officer, $1,860, overtime, $4.50; G. L. Mitchell, supplies clerk, to Oct. 31, at $1,260, bonus, $115.50; A. T. MacMillan, tea tester, to Oct. 31, at $1,680; warehouse keepers: H. A. Sanders, $1,800, overtime, $9; E. Welte, $1,800; watchmen: A. Greig, 3 m. at $720, 9 at $780, overtime, $406.80; G. W. Humphrey, $1,000, overtime, $406.80; T. V. Meara, senior messenger, $1,080, bonus, $315, uniforms, $75..... 42,002 25

Divisional appraisers: J. E. McRobie, $2,580; J. E. Ross, $2,820; R. Simpson, 3 m. at $2,460, 9 at $2,580; A. J. Taylor, $2,820; W. Thomas, $2,220..... 12,990 00

Assistant appraisers: E. Doran, $2,160; M. Hutchison, $2,160; W. R. Kennedy, $2,160; D. W. MacDonald, $2.160; G. A. Matheson, $2,160; J. McElroy, $1,740; M. McLennan, 4 m. at $1,680, 8 at $1,740, overtime, $9 (examiner 4 m.); W. T. M. Morison, $2,160; P. J. Mulvihill, 4 m. at $2,040, 8 at $2,100 (computing clerk 4 m.); G. S. Telford, $1,740, less 1 d.; J. F. Tennant, to May 31, at $2,160 ..... 20,604 17

Cashiers and computing clerks: T. P. Boland, $1,560; F. W. Nixon, $1,560; W. Rollerson, $1,680..... 4,800 00

Cashiers: R. A. Branson, $1,980; J. G. Matheson, $2,100; G. C. Richardson, $2,100. 6,180 00

Express and postal cashiers: R. M. Allan, $1,740; W. H. Holmes, $1,860; J. D. Magee, $1,860; G. W. Robinson, $1,860..... 7,320 00

Computing clerks: K. A. N. Flemming (senior), $2,400; H. E. Bell, to Nov. 30, at $2,040; O. H. Brown, $2,040; F. D. Cassin, $2,040; T. W. Cole (clerk, 3 m.), 3 m. at $1,680, 9 at $1,740; T. Fleming, $2,040, less 11 days; E. L. Forrest (clerk 6 m.), 6 m. at $1,680, 6 at $1,740; W. A. McConnell (clerk 2 m.), 2 m. at $1,680, 10 at $1,740; J. L. Stevens, $2,040; H. Sullivan, $2,040; V. A. Tait, 6 m. at $1,980, 6 at $2,040; A. Thompson, $2,040; H. R. Whalley, $2,040; C. W. Youell, $2,040..... 27,194 68

Express and postal computing clerks: H. Ashmore (clerk 6 m.), 6 m. at $1,680, 6 at $1,740; J. F. Blurton, to Feb. 28, at $1,800; A. C. Burton, $1,800; R. Davies, $1,800; S. J. Lea, $1,800; S. J. Mackey, $1,800; E. F. Ogilvie (clerk 6 m.), 6 m. at $1,680, 6 at $1,740; W. P. Scott (clerk 6 m.) 6 m. at $1,680, 6 at $1,740; H. Strachan, $1,800..... 15,780 00

Votes 364 & 484—Salaries and Contingencies at Ports: Manitoba—Continued
Traitements et dépenses contingentes aux ports d'entrée: Manitoba—Suite

Winnipeg—Con.—Suite

Senior clerks: H. E. Hannah, $1,740, relieving officer, $240; W. Jordan (express and postal computing clerk 2 m.), 2 m. at $1,800, 10 at $1,860; M. Mackenzie, $2,100; H. E. Magee, $1,860; L. B. Pacaud, 9 m. at $1,740, 3 at $1,860; R. G. Paterson, to July 31, at $1,860	10,180 00
Clerks: J. W. Adams, $1,620; H. C. Allen, $1,680; H. Barr, $1,680, overtime $17.40; T. A. Beckett, 3 m. at $1,560, 9 m. at $1,680, less $49.39, paid by D.S.C.R.; C. R. Brown, $1,200, bonus, $75; E. L. Campbell, $1,680; Miss H. E. Campbell, $1,680; S. J. Carmichael, $1,680; J. B. Chapman, $1,680; J. E. Davies, $1,680; J. Duke (junior), from May 10, at $600, bonus, $281.13; W. Horner, $1,680; G. Howard, $1,680; J. Hutton, $1,680, overtime, $7.70; W. J. Ivey, to Dec. 31, at $1,680; G. C. McKay, $1,680, less 4 d.; H. Milnes, $1,200; E. R. Mitchell, $1,680; F. N. Price (junior), from May 10, at $600, bonus, $281.13, overtime, $4.20; E. W. Prowse (clerk typist 3 m.), 3 m. at $960, 9 at $1,200, bonus, $135; J. K. Robson, 3 m. at $600, 9 at $1,200; J. A. Rogers, $1,680; G. W. Rutland, 6 m. at $1,380, 6 at $1,500, bonus, $37.50; D. Schaumloffel, 3 m. at $1,560, 9 at $1,680; J. Steadman, $1,680; F. D. Stewart, $1,680.	39,252 57
Messenger-clerks: G. W. Glenday, $600, bonus, $315; J. D. Johnson, $900, bonus, $315; J. W. Vaughan, $900, bonus, $315	3,345 00
Examiners: T. F. Glenwright (senior), $1,860, overtime, $306.30; J. Jacobson (senior), $1,860, overtime, $9; H. Ashton, $1,680, overtime, $42; J. P. Barrett, $1,680; H. J. Bartlett, $1,680, less $28.66, paid by D.S.C.R., overtime, $9; J. W. Burton, 4 m. at $1,680, 8 at $1,740, overtime, $9; F. W. Caughey (truckman 7 m.), 6 m. at $1,200, 6 at $1,320, bonus, $40.60; R. Fairhurst, $1,500, overtime, $9; P. J. Fegan, $1,680; W. J. Grant, $1,680, overtime, $9; J. Hay, $1,680, less 3 d., overtime, $9; J. Hoogstraten, $1,680, overtime, $640.80, uniforms, $75; J. J. Hughes, $1,680, overtime, $9; N. W. Kelson, $1,680, overtime, $9; D. Kidd, $1,680, overtime, $192.70, uniforms, $75; L. Livingstone, $1,680, overtime, $9; A. M. MacMartin, $1,680, overtime, $9; J. K. McMillan, to June 30, at $1,680, overtime, $9; R. C. Miller, from April 19, at $1,200; T. H. Morris, $1,680, overtime, $401.90; W. Oakes, $1,680, overtime, $584, uniforms, $75; J. F. Orr, $1,680, overtime, $12.50; S. J. Orr, 3 m. at $1,560, 9 at $1,680, overtime, $9; S. Pearson, $1,680, overtime, $9; B. Pyzer, $1,680, overtime, $9; W. E. Roscoe, $1,680, overtime, $9; J. Sedgwick, to June 30, at $1,680, overtime, $9; F. W. Stevens, $1,680, less 62 d.; F. S. Todd, $1,680, overtime, $9	47,701 59
Truckmen: A. Baker, 3 m. at $1,200, 9 at $1,320, bonus, $75, overtime, $17.40; P. H. Brown, 9 m. at $1,260, 3 at $1,380, bonus, $75; J. Cowley, 3 m. at $1,200, 9 at $1,320, bonus, $75; A. M. Passmore, $1,440, bonus, $18; D. G. Paton, 3 m. at $1,260, 9 at $1,380, bonus, $75, overtime, $43.20; P. Smith, 3 m. at $1,320, 9 at $1,440, bonus, $32.25; J. W. Sparks, $1,440, bonus, $18; J. Thompson, $1,440, bonus, $46.40; G. R. Williams, $1,440	12,865 25
Cartage, North-Western Cartage Co., $11,502.25; commission on sale of excise stamps, $5,759.31; legal services, $848.14; postage, $821.08; street cars, $2,430; telephone tolls, $1,163; various small items, $678.52	23,202 30
Crystal City: R. W. Baker, sub-collector, $1,000, bonus, $258, overtime, $140, uniforms, $75; K. Flemming, board and travel, $45.70, overtime, $27.60; petty expenses, $22.50	1,568 80
Morden: J. C. McCorquodale, sub-collector, $1,260; telephone rent, 12 m. to May 31, 1925, $40; petty expenses, $108.60	1,408 60
Selkirk: E. E. McLeod, sub-collector, $1,260, bonus, $15; petty expenses, $207.45.	1,482 45
Snowflake: F. H. Nesbitt, enforcement officer, $660, bonus, $33, overtime, $238.40; H. E. Hannah, board and travel, $56.50, overtime, $21.60; W. Oakes, overtime, $56.30; office rent, $180, less $90, paid by Dept. of Immigration and Colonization; telephone rent, 12 m. to May 31, 1925, $37; petty expenses, $68.32	1,261 12
Sprague: F. R. Fraser, sub-collector, gr. 2, to May 31, at $1,920, overtime, $339.80, uniform, $37.50; J. R. Gray, examiner, 3 m. at $1,680, sub-collector, gr. 2, 9 m. at $1,740, overtime, $677.20, uniforms, $75; examiners: R. Chambers,	

Votes 364 & 484—Salaries and Contingencies at Ports: Manitoba—Concluded
Traitements et dépenses contingentes aux ports d'entrée: Manitoba—Fin

Winnipeg—Conc.—Fin

$1,680, overtime, $665.40, uniforms, $75; E. O. May, $1,620, overtime, $684.40, uniforms, $75; R. J. Struthers, from Sept. 29, at $1,200, overtime, $298.20, uniform, $37.50; board, etc., of officers at War Road, Minn., $250.75; petty expenses, $90.27	9,257 68
York Factory: C. Harding, acting sub-collector, Oct. 1, 1923 to Mar. 31, 1925, at $200; E. Oakes, examiner, $120	420 00
Enforcement officers at outports: Chesterfield Inlet, W. R. Mitchell, May 1 to Nov. 30, at $200; Port Nelson, B. J. Stangroom, $240	356 67
Postmasters' commission on collections, etc.: Manitou, $9.28; Pilot Mound, 9c.; Piney, $3.26; W. T. Holden, overtime, $182.40	195 03
	383,503 71
LESS—Bonus charged to Vote 363 (Page D—141), $3,694.78; allowance for uniforms charged to Miscellaneous Customs (Page D—52), $2,850	6,544 78
Total as on page D—52	$ 376,958 93

Votes 364 & 484— Salaries and Contingencies at Ports: Saskatchewan
Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan

Moose Jaw ($60,653.53)

J. McAllister, collector, gr. 3, $2,520; T. S. Price, appraiser, $2,460; G. A. Stevens, cashier, $1,980; senior clerks, H. J. Gabb, $2,100; D. A. Goudie, 3 m. at $1,860, 9 m. at $1,980; computing clerks: S. M. Crowe, $2,040, less 65 d.; T. W. McPhail, $2,040; A. B. Stroud, $2,040; W. A. Neal, express and postal cashier, $1,860; W. H. Campbell, express and postal computing clerk, 3 m. at $1,680, 9 m. at $1,740 (promoted from clerk, July 1); clerks: M. W. Ashworth, $1,680, overtime, $34.40; J. P. Cleghorn, $1,680, overtime, $2.40; W. H. Davidson, $1,680; L. H. Hall, $1,680; examiners: J. A. Dickson, $1,680, overtime, $9.30; H. Horseman, $1,680, overtime, $136.30, uniforms, $75; A. T. Titcomb, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $103.50; R. A. Williamson, to Dec. 31, at $1,680; clerk-stenographers, Miss D. Dand, $1,020; T. G. Loveridge, $1,080; cartage, $300.80; commission on sale of excise stamps, $894.30; legal services, $65.34; postage, $620; telephone rent, $126; petty expenses, $166.17	37,750 83
Big Muddy: sub-collectors, F. J. Braund, $900, overtime, $307.40, uniforms, $75; R. G. Matthews, July 8 to 31, at $900, overtime, $22; petty expenses, $246.45	1,608 92
East Poplar River: C. R. Day, enforcement officer, $1,380, less 18 d., bonus $5.70, overtime, $307.50, uniforms, $75; M. A. Day, sub-collector, June 4 to 21, at $1,200; repairs to office, $330; petty expenses, $241.29	2,330 49
Gull Lake: E. A. Fowlie, sub-collector, gr. 1, $1,680; office rent, $240; postage, $15	1,935 00
Maple Creek: W. G. Roch, sub-collector, gr. 1, $1,680, uniforms, $75; telephone rent, $35; petty expenses, $178.53	1,968 53
Shaunavon: H. L. Cairns, sub-collector, $1,260, bonus, $75, overtime, $28, uniform, $37.50; office rent, $225; telephone rent, $32; petty expenses, $322.13	1,979 63
Swift Current, J. Banks, sub-collector, gr. 2, $1,920; C. G. Kenny, clerk, $1,680, uniforms, $75; office rent, $720; telephone rent, $41; petty expenses, $440.17	4,876 17
West Poplar River: D. McIntosh, sub-collector, $1,380; overtime, $354.80, uniforms, $75; coal, etc., $327.70; petty expenses, $140.50	2,278 00
Weyburn: G. J. Jarrett, sub-collector, gr. 1, $1,680; N. W. Griffiths, to Oct. 31, at $1,380; W. H. Davidson, board, etc., $583.75; telephone rent, $41; petty expenses, $194.16	3,303 91
Willow Creek: E. J. Peachey, sub-collector, $1,260, overtime, $442.50, uniforms, $75; repairs to office, $370; petty expenses, $474.55	2,622 05

Votes 364 & 484— Salaries and Contingencies at Ports: Saskatchewan —Continued

Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan—Suite

North Portal ($20,841.13)

C. P. Wright, collector, gr. 2, $2,220, overtime, $642.30, uniforms, $75; T. Jarrott, senior clerk, $2,100, overtime, $624.80, uniforms, $75; examiners: H. M. Chadwick, $1,680, overtime, $615.90, uniforms, $75; N. R. Harris $1,680, overtime, $645.30, uniforms, $75; P. Neilsen, $1,680, overtime, $632.20, uniforms, $75; A. R. Lyall, Aug. 6 to Oct. 20, at $1,200, less 2 d., overtime, $47; caretaking, $343.50; office rent, $133; postage, $235; telephone rent, to Feb. 28, $38.50; petty expenses, $305.39 ..... 14,239 82

Estevan: M. J. Roche, sub-collector, gr. 1, $1,680, less 14½ d., overtime, $203.20, uniforms, $75; G. A. Thomson, examiner, $1,380, bonus, $75, overtime $179, uniforms, $75; telephone rent, $38; petty expenses, $196.48 ..... 3,834 16

Marienthal: W. H. Yardley, sub-collector, $1,440, bonus, $13.92, overtime, $624, uniforms, $75; J. A. Dickson (Moose Jaw), board and travel, $50.20, overtime, $37; coal, $174.43; office rent, $240; telephone rent, $22; petty expenses, $90.60 ..... 2,767 15

Prince Albert ($15,652.95)

W. H. Beale, collector, gr. 2, $2,040, registrar of shipping, $60; clerks: R. J. Jones, $1,680, overtime, $1; G. W. Pickering, $1,680; A. R. Smith, $1,680; E. C. Costerd, examiner, $1,380, bonus, $75, overtime, $7, uniforms, $75; R. Fordham, clerk-stenographer, Mar. 3 to 17 (noon), 1924, at $960; commission on sale of excise stamps, $452; legal services, $203.43; office rent, $1,200; postage, $240; telephone rent, 12 m. to Aug. 31, 1925, $91; petty expenses, $47.68 ..... 10,949 53

Humboldt: F. Fincham, sub-collector, gr. 1, $1,680, uniforms, $75; petty expenses, $56.21 ..... 1,811 21

Melfort: G. D. Weaver, sub-collector, $1,260, bonus, $15, uniforms, $75; petty expenses, $69.29 ..... 1,419 29

Rosthern: E. S. Hodson, sub-collector, $1,200; office rent, $240; petty expenses, $32.92 ..... 1,472 92

Regina ($56,102.33)

J. H. Spooner, collector, gr. 4, $3,000; C. L. Bendeler, appraiser, $2,430; J. B. Shaw, chief clerk, $2,280; senior clerks: J. Cromb, $2,100; J. S. Hornibrook, $2,100; W. Wirth, $2,100, overtime, $11.50; computing clerks: J. Horn, $1,860; A. H. Ritchie, to Mar. 23, at $1,740; M. O'Connell, assistant appraiser, $2,160; V. Howell, supervising officer, $1,860; cashiers: F. Munro, 3 m. at $1,800, 9 m. at $1,860 (promoted from express and postal computing clerk, July 1); J. Wilson to June 30, at $1,740; G. M. Eley, cashier and computing clerk, 3 m. at $1,440, 9 m. at $1,560 (promoted from examiner July 1); J. Blake, express and postal computing clerk, 3 m. at $1,260, 1 m. at $1,380, 8 m. at $1,500 (promoted from examiner, Aug. 1), overtime, $2; clerk-stenographers: H. C. Gibson, from Feb. 16, at $960; G. K. Lapthorne, to Nov. 19, at $960; Mrs. B. Mern, Nov. 17 to Feb. 14, at $960; E. Cheesman, truckman, 9 m. at $1,380, 3 m. at $1,440, bonus, $60.75; R. Cochlan, enforcement officer, International boundary, $1,260, bonus, $15 ..... 30,540 63

Clerks: W. C. Beckman, from June 1, at $1,200, overtime, $7; J. S. Hunt, $1,680; P. E. Urry, $1,380, overtime, $9.20 ..... 4,076 20

Examiners: F. Monk, April 1 to July 22, Oct. 16 to Mar. 31, at $1,680, overtime, $90.50, uniforms, $75; J. D. Paterson, $1,680 less 76 d.; J. S. C. Thompson, $1,680, overtime, $99, uniforms, $75; R. Trotter, July 23 to Oct. 15, at $1,200; J. C. Wilkie, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $9.20; B. Zurif, $1,680 ..... 7,917 09

Cartage, Regina Cartage Co., $986.75; commission on excise stamps, $1,119.25; legal services, $446.19; postage, $580; telephone rent, $280.50; J. W. Burrow (Yorkton), board, etc., $294, overtime, $11.50; petty expenses $385.15.... 4,103 34

Carievale, commission on excise stamps, etc 10 81

Moosomin: A. Nelson, sub-collector, $1,320, bonus, $15; office rent, $360; petty expenses, $152.05 ..... 1,847 05

Votes 364 & 484— Salaries and Contingencies at Ports: Saskatchewan
—Concluded

Traitements et dépenses contingentes aux ports d'entrée: Saskatchewan—Fin

Regina—Conc.—Fin

Northgate: F. H. Lees, sub-collector, gr. 1, $1,680, overtime, $374.50, uniforms, $75; J. Cromb, overtime, $55, travel, etc., $119.25; petty expenses, $143.04..	2,446 79
Yorkton: P. Dallin, sub-collector, gr. 1, $1,680; J. W. Burrow, express and postal computing clerk, 3 m. at $1,320, 9 m. at $1,500 (promoted from examiner, July 1), bonus, $18.75, uniform, $37.50; H. J. S. Brown, examiner, $1,379.97, bonus, $84.96, uniform, $37.50; telephone rent, $41; petty expenses, $272.53.	5,007 21
Postmasters' commission on collections: Arcola, $25.80; Broadview, $7.69; Fort Qu'Appelle, $44.56; Grenfell, $9.04; Indian Head, $35.72; Qu'Appelle, $10.78; Wapella, $5.32; Wolseley, $14.30	153 21

Saskatoon ($42,827.94)

A. Sproatt, collector, gr. 3, $2,600; R. Foster, senior clerk, $2,100; assistant appraisers: W. T. Diefenbaker, $2,160; E. Eggleston, $2,160; B. L. Winfield, $2,160; computing clerks: J. A. Adam, $2,040; C. A. Perry, 3 m. at $1,980, 9 m. at $2,040; B. K. Horne, cashier, $1,980; W. A. Gardner, express and postal computing clerk, $1,740, overtime, $17.90; W. Spice, truckman, $1,440, bonus, $18	20,440 90
Clerks: L. Bowley, $1,380; J. H. Bridgman, 9 m. at $1,320, 3 m. at $1,440, bonus, $60.75, uniforms, $75; P. J. Carey, 3 m. at $1,320, 9 m. at $1,440, overtime, $6; P. B. Edwards, $1,680; E. B. Hyatt, $1,680; J. MacDougall, $1,680..	9,321 75
Examiners: J. D. Benoit (senior), $1,860, overtime, $25.40, uniforms, $75; B. A. Anderson, $1,680, overtime, $10; W. N. Howell, $1,680, overtime, $12.90; W. H. Thornton, 9 m. at $1,380, 3 m. at $1,500, bonus, $56.25	6,809 55
Cartage, $477.20; commission on excise stamps, $833.36; janitor service, $210; legal services, $404.06; postage, $354; telephone rent, $242.30; petty expenses, $288.13	2,809 05
North Battleford: W. P. Cullen, sub-collector, gr. 1, 9 m. at $1,620, 3 m. at $1,680, overtime, $14.50; W. C. Collins, examiner, $1,200, bonus, $75, overtime, $16.50; legal services, $281.92; telephone rent, 6 m. to Mar. 31, $19; petty expenses, $204.77	3,446 69
	196,077 88
LESS—Bonus charged to Vote 363 (Page D—141), $805.08; uniforms charged to Miscellaneous Customs (Page D—52), $1,837.50	2,642 58
Total as on page D—52	$ 193,435 30

Votes 364 & 484—Salaries and Contingencies at Ports: Alberta
Traitements et dépenses contingentes aux ports d'entrée: Alberta

Calgary ($81,083.09)

T. F. English, collector, gr. 4, $3,000; appraisers: T. M. Allen, $2,580; A. R. Dauncey, $2,640, less 4 d.; asst. appraisers: R. S. Brown, $1,980; E. H. Crick, $2,160; J. J. Lewis, $1,860; C. H. Ross, superintendent of examiners, 9 m. at $2,040, 3 m. at $2,160; J. C. McDougall, chief clerk, $2,100; senior clerks: W. J. Elliott, 1 m. at $1,680, 11 m. at $1,740; J. W. Hancox, $2,100; C. K. McDonald, $1,980; computing clerks: J. F. Hunter, $1,980; G. E. McLaren, 3 m. at $2,040, 9 m. at $2,100; G. A. Walker, $2,040; E. E. Rickard, cashier, $1,980; express and postal cashiers: D. R. Bell, 3 m. at $1,740, 9 m. at $1,860 (computing clerk, July 1); B. Fisher, $1,860; D. Fraser, cashier and computing clerk, $1,680; clerk-stenographers: H. J. Parker, 7 m. at $1,020, 5 m. at $1,200, bonus, $240 (clerk, Nov. 1); Miss M. A. Postlethwaite, $1,260, bonus, $198; truckmen: W. Gostick, $1,440, bonus, $18, uniform, $37.50; A. MacDonald, $1,440, bonus, $18; G. Booth, messenger-clerk, $600, bonus, $315	44,292 17

Votes 364 & 484—Salaries and Contingencies at Ports: Alberta—Continued
Traitements et dépenses contingentes aux ports d'entrée: Alberta—Suite

Calgary—Conc.—Fin

Express and postal computing clerks: L. Hatch, $1,800, overtime, $27.90; J. A. Summers, 10 m. at $1,800, 2 m. at $1,860 (cashier, Feb. 1)..... 3,637 90
Clerks: J. M. Donaldson, 6 m. at $1,620, 6 m. at $1,680; G. R. Ellis, to Sept. 3, at $1,500, bonus, $65.43; C. Finlay, June 16 to Sept. 15, at $1,200; A. Foreman, 9½ m. to Mar. 31, at $1,200, bonus, $59.37, overtime, $27.40; M. W. Gill, $1,680; S. R. Keeling, to Dec. 31, at $1,680; P. C. Shaw, $1,680; J. Wilson, from June 1, at $1,200, less 7½ d..... 9,285 51
Examiners: J. G. Bourne, to Dec. 19, at $1,200, less 8 d., bonus, $52.16; A. J. Bradley, $1,680, less 10 d.; J. Dalgetty, $1,680, overtime, $296; W. G. Greig, $1,680, overtime, $5; N. W. Griffiths, 5 m. to Mar. 31, at $1,440; J. J. McDonald, 6 m. at $1,680; D. B. Redman, to Oct. 31, at $1,620; D. H. Richards, $1,680, overtime, $9; G. A. Richmond, $1,740, overtime, $5; P. Taylor, $1,680, overtime, $296.70, uniforms, $75; A. Walkling, 6 m. at $1,560, 6 m. at $1,680, overtime, $1..... 15,673 34
Cartage, Pacific Cartage Co., $1,397.10; delivery of mail, etc., $540; commission on sale of excise stamps, $1,835.46; legal services, $111.36; postage, $418.50; telephone rent, $279; petty expenses, $277.99..... 4,859 41
Banff: commission on collections, $121.82; S. D. Raymond (Medicine Hat), travel, etc., $28, uniform, $37.50; petty expenses, $11.54..... 198 86
Red Deer: D. G. Horne, sub-collector, gr. 1, $1,680; G. N. Finn, examiner, 9 m. at $1,260, 3 m. at $1,380; telephone rent, $45; petty expenses, $60.11..... 3,075 11
Postmasters' commission on collections: Canmore, $23.51; Claresholm, $37.28.. 60 79

Edmonton ($80,122.40)

J. W. Shera, collector, gr. 4, $3,000; W. V. Hessey, special officer, gr. 2, $1,800; appraisers: G. W. Elliott, $2,640; T. A. Smart, $2,640; asst. appraisers: C. W. Coppock, $2,160, overtime, $156; W. Parrish, $2,160, E. Huntley, superintendent of examiners, $2,400; A. H. Elliott, chief clerk, $2,280; senior clerks: P. E. Dennison, 6 m. at $1,980, 6 m. at $2,100; J. W. Duke, $2,100; J. Rea, $2,100; J. H. Simpson, cashier, $1,980; computing clerks: A Carmichael, $2,040; J. E. Lee, $2,040; A. F. Murray, $2,040; J. Carmichael, express and postal cashier, $1,860; E. Fidler, cashier and computing clerk, $1,680; L. O. Lamoureux, warehousekeeper, $1,800; truckmen: T. Deacon, from Feb. 23, at $1,080; J. H. McKibbon, $1,440, bonus, $18, uniform, $37.50; W. P. O'Donnell, $1,440; E L. McLean, Dec. 5 to Feb. 21, at $1,080; G. N. Wharton, messenger clerk, $900, bonus, $315..... 43,411 68
Express and postal computing clerks: A. Armstrong, $1,800; G. Edgecombe, $1,800, less July 1 to Sept. 30, overtime, $8; R. M. McDermott, $1,800; W. Neale, $1,800; R. B. Stevenson, $1,200, bonus, $75..... 8,033 00
Clerks, W. L. Brown, 9 m. at $1,440, 3 m. at $1,560; J. McKenzie, to May 31, at $1,680..... 1,750 00
Examiners: J. H. Armstrong, $1,680; W. J. Irwin, to Sept. 30, at $1,680, overtime, $206.80, uniform, $37.50; F. Jacques, $1,680, overtime, $161.40, uniform, $37.50; A. A. Johnston, $1,680; A. O. Nelson, 9 m. at $1,320, 3 m. at $1,440; T. C. Sims, $1,680, overtime, $7.20..... 9,360 40
Cartage, Hardy Cartage Co., $1,047.80; commission on sale of excise stamps, $1,348.03; legal services, $83.86; postage, $425; telephone rent, $504.70; travel, Q. L. Carsell, $227.20; petty expenses, $277.77..... 3,914 36
Camrose: J. B. Gallagher, sub-collector, gr. 1, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $36.80; Q. L. Carsell, examiner, Mar. at $1,380; office rent, to Dec. 31, $270; telephone rent, $48; petty expenses, $171..... 2,065 80
Edson: J. Leydon, sub-collector, gr. 1, $1,680; office rent, $180; petty expenses, $298.32..... 2,158 32
Jasper: J. H. McKibbon, board and travel, $23.30, overtime, $37.40; commission on collections, $35.42; postage, $4..... 100 12
Stettler: W. B. Gray, sub-collector, $500; postage, $10..... 510 00
Vegreville: J. S. Reid, sub-collector, gr. 1, $1,680; office rent, $260; petty expenses, $232.55..... 2,172 55

Votes 364 & 484—Salaries and Contingencies at Ports: Alberta—Concluded
Traitements et dépenses contingentes aux ports d'entrée: Alberta—Fin

Edmonton—Conc.—Fin

Vermilion: W. E. Sutton, sub-collector, $1,020; office rent, $300; postage, etc., $48.20 ..... 1,368 20
Wainwright: H. W. Crampton, sub-collector, gr. 1, $1,680, less 30 d.; office rent, $240; travel, etc., Q. L. Carsell, $245.45; petty expenses, $48.80..... 2,076 05
Wetaskiwin: T. C. Rubbra, sub-collector, gr. 1, $1,680; Q. L. Carsell, examiner, to Feb. 28, at $1,380, bonus, $75; telephone rent, $48; petty expenses, $85.05.. 3,153 05
Postmaster's commission on collections at Grande Prairie..... 48 87

Lethbridge ($27,559.54)

W. G. Gibbons. collector, $2,220; W. B. Burnett, cashier, to May 31, at $1,980; R. W. Weiler, asst. appraiser, 9 m. at $1,980, 3 m. at $2,100, uniform, $75; computing clerks: W. E. Lydeard, 3 m. to Mar. 31, at $1,740, overtime, $126; W. F. Vellacott, to Aug. 31, at $1,860; clerks: C. Westley, 7 m. at $1,620, 5 m. at $1,740 (cashier from Nov. 1); C. T. Wood, to Aug. 31, at $1,560..... 8,291 00
Board and travel, W. J. Elliott, $1,054.10, J. G. Fawcett, $529.90, sundry, $174.83; commission on sale of excise stamps, $385.29; legal services, $10; purchase of lot, $60; telephone rent, $66; water rental, 3 y., $124.80; petty expenses, $416.21..... 2,821 13
Blairmore: H. H. Griesbach, sub-collector, gr. 1, $1,680, uniforms, $75; office rent, $396; telephone rent, $51; petty expenses, $313.03. ..... 2,515 03
Cardston: J. T. Parrish, sub-collector, gr. 1, $1,680; office rent, $410; petty expenses, $103.86 ..... 2,193 86
Coutts: R. M. Dickinson, sub-collector, gr. 2, $1,920, overtime, $159.40; examiners: W. Bond, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $369.60, uniforms, $75; F. H. Collinge (Flathead, B.C.), travel, $13.05, overtime, $125.90; J. Stafford, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $348.30, uniforms, $75; board and travel, W. E. Lydeard, $325.85; removal expenses of W. Bond, to Lethbridge, $19.83; telephone rent, $30; petty expenses, $325.49. ..... 6,637 42
Macleod: H. L. Watchorn, sub-collector, gr. 1, $1,680, overtime, $35.40, uniforms, $75; telephone rent, $42; petty expenses, $191.27. ..... 2,023 67
Pinhorn: J. J. MacDonald, sub-collector, gr. 1, to Sept. 30, at $1,680; H. Elliott, acting sub-collector, 100 d. at $2; boundary patrol, $355; petty expenses, $245.60 ..... 1,640 60
Twin Lakes: sub-collectors, S. A. Harris, to May 31, at $1,020, bonus, $33; W. Roberts, from Nov. 1, at $1,140, bonus, $32.50, overtime, $265.40, removal expenses from Flathead, B.C., $79.18; telephone rent, 13 m. to Mar. 31, $32; petty expenses, $349.75..... 1,436 83

Medicine Hat ($16,445.98)

W. G. Niblock, collector, gr. 2, $2,220; senior clerks: J. G. Fawcett, $2,100; P. D. Stone, $2,100; N. M. Conner, cashier and computing clerk, $1,920; clerks: J. H. Bannan, $1,680; L. A. MacLean, $1,680; S. D. Raymond, to Oct. 31, at $1,680; W. E. Lydeard, to Dec. 31, at $1,680, overtime, $1, uniforms, $75; telephone rent, $63; petty expenses, $260.14..... 14,339 14
Burdett: A. Kerkham, sub-collector, gr. 1, to Feb. 28, at $1,680; office rent to Feb. 28, $110; petty expenses, $116.50..... 1,766 50
Taber: A. Kerkham, sub-collector, gr. 1, Mar. at $1,680, removal expenses from Burdett, $51.50; office rent, from Feb. 23, $21.25; petty expenses, $127.59.. 340 34

205,211 01

Less—Bonus charged to Vote 363 (Page D—141), $1,739.46; uniforms charged to Miscellaneous Customs (Page D—52), $712.50..... 2,451 96

Total as on page D—52.....$ 202,759 05

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique

Abbotsford ($19,923.03)

R. J. Shortreed, collector, gr. 1, to June 30, at $1,800; W. F. Blatchford, collector, gr. 1, 8 m. to Mar. 31, at $1,860; examiners: R. N. Eby to Feb. 28, at $1,680, overtime, $79.20, uniforms, $75; J. Golden, $499.92, overtime, $140.50, uniform, $37.50; G. E. Leary, 9 m. at $1,200, 3 m. at $1,320, overtime, $189.90, uniform, $37.50; H. F. Thorn, 3 m. at $1,320, 9 m. at $1,440, bonus, $32.25, overtime, $122.90, uniforms, $75; office rent, Aug. 1, 1912, to Dec. 31, 1923, 9 m. to Dec. 31, 1924, $2,275.17; telephone rent, $34.50; petty expenses, $229.65 ..... 9,698 99

Aldergrove: S. Campbell, sub-collector, $1,620, overtime, $875.70, uniforms, $75; H. E. Beetlestone, enforcement officer, $1,380, bonus, $6, overtime, $876.50, uniforms, $75; telephone rent, $39; petty expenses, $195.40..... 5,142 60

Huntingdon: examiners: S. J. Bates (senior), $1,740, overtime, $364.90, uniforms, $75; T. Kirkby, $1,620, overtime, $369.20, uniforms, $75; E. V. Harraway, Oct. 13 to Mar. 31, at $1,200, overtime, $96.10, uniform, $37.50; G. E. Leary, board, etc., $47, overtime, $32.80; H. F. Thorn, overtime, $13.10; telephone rent, $24; petty expenses, $25.55..... 5,081 44

Cranbrook ($13,690.18)

H. White, collector, gr. 2, $2,040; examiners: W. G. Morton, $1,680; E. A. Powers, $1,320, bonus, $75; legal services, $17.65; telephone rent, $48; petty expenses, $168.08 ..... 5,348 73

Kingsgate: A. J. Chisholm, sub-collector, gr. 1, $1,680, overtime, $383.80, uniforms, $75; examiners: P. C. Coe, $1,380, bonus, $78, overtime, $394.90, uniforms, $75; H. R. Graham, $1,380, bonus, $77.88, overtime, $374.90, uniforms, $75; office rent, $158; petty expenses, $225..... 6,357 48

Rykerts: C. Davis, sub-collector, $1,320, bonus, $15, overtime, $236; office rent, $240; telephone rent, 14 m. to Mar. 31, $70; postage, $30..... 1,911 00

Postmasters' commission on collections: Athalmar, $32.82; Creston, $29.65; Fort Steele, $10.50 ..... 72 97

Fernie ($15,299.04)

W. H. Gates, collector, gr. 2, $2,160; M. F. Robichaud, clerk, 3 m. at $1,620, 9 m. at $1,680; R. H. Brown, examiner, $1,680; telephone rent, $48.60; petty expenses, $123.90 ..... 5,677 50

Flathead: enforcement officers: W. Roberts, to Oct. 31, at $1,140, bonus, $101.50; F. H. Collinge, from July 2, at $960, bonus, $21.17, overtime, $77; petty expenses, $43.10 ..... 1,625 19

Michel: F. Warwick, sub-collector, gr. 1, $1,680; petty expenses, $129.25..... 1,809 25

Newgate: J. A. MacDonald, sub-collector, gr. 1, $1,680, overtime, $344.50, uniforms, $75; W. M. Young, enforcement officer, $1,380, less 21 d., bonus, $14.15, overtime, $316, uniforms, $75; M. F. Robichaud, board, $93.60, overtime, $33; office rent, $480; postage, $34.15..... 4,447 50

Roosville: H. H. Hyde, enforcement officer, $1,260, overtime, $345, uniforms, $75; petty expenses, $59.60 ..... 1,739 60

Grand Forks ($14,642.20)

R. R. Gilpin, collector, gr. 1, $2,000; W. J. Cook, examiner, $1,680, overtime, $121.50, uniforms, $75; telephone rent, $66; petty expenses, $236.26..... 4,178 76

Bridesville: A. F. Eddy, sub-collector, gr. 1, $1,000, overtime, $278.20, uniforms, $75; postage, $24 ..... 1,377 20

Carson: J. A. Stewart, sub-collector, gr. 1, $1,380, overtime, $533.80, uniforms, $75; R. S. Stark (Vancouver), board and travel, $143.75, overtime, $36; postage, $3 ..... 2,171 55

Cascade City: A. Cameron, sub-collector, gr. 1, $1,680, overtime, $570.90, uniforms, $75; R. S. Stark (Vancouver), board and travel, $55, overtime, $52.40; petty expenses, $45.69 ..... 2,478 99

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Grand Forks—Conc.—Fin

Midway: R. D. Kerr, sub-collector, $1,320, overtime, $537.50, uniforms, $75; office rent, $300; petty expenses, $56 ..... 2,288 50

Myncaster: A. Porter, sub-collector, $1,320, overtime, $398.80, uniforms, $75; R. S. Stark (Vancouver), overtime, $35.20; office rent, $300; petty expenses, $18.20 ..... 2,147 20

Nanaimo ($30,901.55)

H. L. Good, collector, gr. 2, $2,219.98; G. Johnson, cashier and computing clerk, $1,920, overtime, $370.20; clerks: J. W. Crossan, $1,680, overtime, $367.60; A. C. T. Cunningham, $1,680, overtime, $89.80; E. W. Kilby, from May 1, at $1,200, less 1 d., bonus, $68.55, overtime, $264.20; L. Ross, $1,680, overtime, $412.40; J. Shaw, $1,680; postage, $430; telephone rent, $71.40; petty expenses, $200.34 ..... 14,231 24

Chemainus: C. R. Jarrett, sub-collector, gr. 1, $1,560, overtime, $82; A. C. T. Cunningham, board and travel, $42.35, overtime, $3; office rent, $72; petty expenses, $54.63 ..... 1,813 98

Cumberland: J. A. McCulloch, sub-collector, gr. 1, $1,500; petty expenses, $70.96 ..... 1,570 96

Duncan's Station: F. A. Brettingham, sub-collector, gr. 1, $1,380, bonus, $75; petty expenses, $146.25 ..... 1,601 25

Kildonan: S. W. Fry, enforcement officer, $1,320, bonus, $15, overtime, $118.60, uniforms, $75; A. C. T. Cunningham, board and travel, $36.35, overtime, $10; petty expenses, $35.95 ..... 1,610 90

Ladysmith: J. Cargill, sub-collector, gr. 1, $1,680, overtime, $247.80; J. G. Bain, examiner, 3 m. at $1,320, 9 m. at $1,380, overtime, $316.60; office rent, $120; petty expenses, $55.12 ..... 3,784 52

Port Alberni: F. Street, sub-collector, gr. 1, $1,380, overtime, $94; A. C. T. Cunningham, board and travel, $69, overtime, $5.20; petty expenses, $62.83. 1,611 03

Union Bay: B. S. Abrams, sub-collector, gr. 1, $1,680, overtime, $219.40; C. P. Renwick, examiner, $1,380, bonus, $75, overtime, $229, uniforms, $75; petty expenses, $319.61 ..... 3,978 01

Services of special officers on boats, at $5 a d.: H. D. Beaumont, $367.50; J. F. Bledsoe, $160; W. Kelly, $15; T. H. Knights-Bayne, $30; D. McColgan, $10; H. Mottishaw, $15; L. Smith, $10 ..... 607 50

Postmasters' commission, etc., on collections: Comox, $15.48; Courtenay, $76.68. 92 16

Nelson ($12,284.51)

J. Bunyan, collector, gr. 2, $1,920, overtime, $70.70; clerks: C. D. Jarvis, $1,680; F. W. Jarvis, $1,680; T. J. Scanlon, examiner, $1,680; telephone rent, $66; petty expenses, $158.15 ..... 7,254 85

Kaslo: J. H. Stubbs, sub-collector, $1,200, bonus, $15; office rent, light, etc., $300; petty expenses, $169.65 ..... 1,684 65

Waneta: R. A. Aldersmith, sub-collector, gr. 1, $1,680, overtime, $175, uniforms, $75; F. W. Jarvis, board and travel, $55.30, overtime, $4.80; petty expenses, $193.32 ..... 2,183 42

Ymir Highway: W. F. F. Hudson, enforcement officer, July 23 to Feb. 28, at $960, bonus, $211.56, overtime, $210.20, uniform, $37.50; petty expenses, $119.10 ..... 1,161 59

New Westminster ($51,776.50)

P. R. Peele, collector, gr. 2, $2,220, registrar of shipping, $300, overtime, $2.40; F. W. Chilver, special exciseman, gr. 2, $2,340; A. G. Fadden, assistant appraiser, $1,860, overtime, $75.50; J. B. Fisher, cashier and computing clerk, $1,800, overtime, $82.20; clerks: G. D. Drew, $1,680, overtime, $52.70;

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

New Westminster—Conc.—Fin

I. R. Lawrence, $1,680, overtime, $132.30; F. C. Vert, 6 m. at $1,380, 6 m. at $1,500, overtime, $24.20; H. R. Breckon, from May 26, less 17 d., at $1,200, overtime, $32.70; examiners: A. Ackerman, to June 30, at $1,680, July 1 to 8 (temporary service after retirement), at $1,500, bonus, $3.31, overtime, $9.50, uniform, $37.50; J. C. Burkitt, $1,200, overtime, $18; R. S. Gray, $1,680, overtime, $116; commission on sale of excise stamps, $229.50; commission on collections at Chilliwack, $526.56; postage, $230.65; street cars, $252; telephone rent, $78; petty expenses, $159.06 ..... 19,673 87

Boundary Bay: E. T. Calvert, enforcement officer, $1,440, bonus, $15, overtime, 245.75, uniform, $37.50; examiners: M. E. Atkey to June 30, at $960, bonus, $33.75; H. S. Wright, July 7 to Nov. 30, at $1,200, bonus, $30.04, overtime, $170.10; E. A. Bown (Ladner), overtime, $8.80, travel, $37; office rent, $60; postage, $7.45 ..... 2,806 04

Douglas: examiners: A. J. Smith (senior), $1,860, overtime, $226.20, uniforms, $75; F. Alston, $1,680, overtime, $511.80, uniforms, $75; J. H. Malcolm, from July 3, at $1,200, bonus, $55.85, overtime, $234.10, uniform, $37.50; telephone rent, $40.80; petty expenses, $251.18 ..... 5,940 98

Ladner: E. A. Bown, sub-collector, $1,320, overtime, $27.60; office rent, $90; petty expenses, $12.05 ..... 1,449 65

Pacific Highway: examiners: A. K. Westland (senior), $1,860, overtime, $460.20, uniforms, $75; M. E. Atkey, from July 1, at $1,200, bonus, $101.25, overtime, $379, uniforms, $75; G. A. Hooser, June 26 to Dec. 25, less 1 d., at $1,200, Jan. 14 to 31 (caretaker), at $960, bonus, $52.52, overtime, $182.10, uniform, $37.50; G. H. Jameson, June 27 to Dec. 26, at $1,200, Feb. 16 to Mar. 31, (caretaker), at $960, overtime, $196, uniform, $37.50; C. A. McConkey, $1,680, less 1 d., overtime, $432, uniforms, $75; J. H. Tucker, $1,200, overtime, $258.30, uniform, $37.50; overtime: H. R. Breckon, $41.30; J. B. Fisher, $187.60; I. R. Lawrence, $198.30; Miss C. E. Pierce (Victoria), $258.10; F. C. Vert, $9.60; light, $330.65; telephone rent, $33.60; petty expenses, $375.79 10,824 05

Steveston: J. E. Murchison, sub-collector, $1,380, overtime, $104.40; postage, $16.90 ..... 1,501 30

White Rock: W. E. Johnson, sub-collector, gr. 2, $1,920, overtime, $531.40; examiners: J. V. Beldam, $1,680, overtime, $462.60, uniforms, $75; F. A. Ferguson, $1,680, overtime, $226.10; G. A. Hooser, 2 m. to Mar. 31, at $1,200; E. G. B. MacKenzie, $1,680, overtime, $476.30, uniforms, $75; Miss C. E. Pierce (Victoria), overtime, $47.80; telephone rent, $40.80; petty expenses, $485.61 ..... 9,580 61

Penticton ($14,595.77)

E. O. Gaube, collector, gr. 1, $1,860; M. Moody, examiner, 3 m. at $1,260, 9 m. at $1,380, bonus, $75, overtime, $7.30; commission on collections at Summerland, $37.76; legal services, $68.92; office rent, $420; telephone rent, $54; petty expenses, $406.75 ..... 4,279 73

Kelowna: A. D. Weddell, sub-collector, gr. 1, $1,680, overtime, $21.40; office rent, $600; telephone rent, $54; petty expenses, $595.89 ..... 2,951 29

Osoyoos: H. G. Neelands, sub-collector, $1,440, overtime, $739.80, uniforms, $75; allowance for boundary patrol, $216; telephone rent, $30; petty expenses, $228.84 ..... 2,729 64

Princeton: W. L. Boult, sub-collector, gr. 1, $1,680, overtime, $3.50, uniforms, $75; office rent, $240; petty expenses, $116.07 ..... 2,114 57

Similkameen: M. R. Smith, sub-collector, gr. 1, $1,680, overtime, $345.10, uniforms, $75; P. R. McDonald (Rossland), board and travel, $152.90, overtime, $37.80; R. S. Stark (Vancouver), board and travel, $112.27, overtime, $1; telephone rent, $36; petty expenses, $80.47 ..... 2,520 54

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Prince Rupert ($42,649.15)

J. H. McLeod, collector, gr. 3, $2,520, registrar of shipping, $180; H. T. Cross, appraiser, $2,400, overtime, $389; W. J. Nelson, cashier and computing clerk, $1,920, overtime, $422.60; clerks: T. F. Fitch, 6 m. at $1,380, 6 m. at $1,500, bonus, $12, overtime, $20; O. I. Smith, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75, overtime, $223.70; examiners: A. J. Galland, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, overtime, $20; W. G. Hughes, 6 m. at $1,200, 6 m. at $1,320, bonus, $75, overtime, $135.80, uniforms, $75; W. G. Humble, to Jan. 31, at $1,680; A. R. Hunter, $1,200, bonus, $75, overtime, $298, uniforms, $75; W. J. Kirkpatrick, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75, overtime, $154, uniforms, $75 ..... 18,677 60

Legal services, $20.50; postage, $270; telephone rent, $106; petty expenses, $259.46 ..... 655 96

Anyox: E. H. T. Hyde, sub-collector, gr. 1, to Feb. 28, at $1,700, overtime, $56, uniforms, $75; J. Wynne (Stikine), board, travel, etc., $172.35; office rent, $360; petty expenses, $188.55 ..... 2,410 16

Arrandale: J. MacMillan, sub-collector, $1,200; petty expenses, $53 ..... 1,253 00

Bella Coola: enforcement officers, O. T. Landry, $240, less 35 d., S. Kincaid, 2 m. to June 30, at $240; postage, $3 ..... 259 77

Butedale: J. N. McPhee, sub-collector, $900, overtime, $400.80, uniforms, $75; petty expenses, $175.75 ..... 1,551 55

Massett, J. Martin, enforcement officer 300 00

Ocean Falls: sub-collectors, gr. 2: E. H. King, to July 31, at $1,740, overtime, $58, uniform, $37.50; W. A. Noble, from Mar. 1, at $1,740, living allowance, $125; examiners: W. R. Overend, from Aug. 1, at $1,200, bonus, $130, overtime, $176.50; C. H. Taylor, to April 9, at $1,200, overtime, $51.30; T. F. Fitch, overtime, $426.90, travel, etc., $704.60; office rent, $360; petty expenses, $197.97 ..... 3,822 78

Prince George: R. Campbell, sub-collector, gr. 1, $1,680; office rent, $300; petty expenses, $192.74 ..... 2,172 74

Silver Heights: W. A. Noble, examiner, to Feb. 28, at $1,680, living allowance, $1,375, overtime, $771.20; repairs, etc., to Customs house, $455.91; petty expenses, $237.52 ..... 4,379 63

Smithers: commission on sale of excise stamps, $11; postage, etc., $24.89 ..... 35 89

Stewart: W. C. Cameron, sub-collector, gr. 1, $1,380, less 4 d., overtime, $453.20; W. G. Broad, examiner, $1,200, overtime, $430.10, uniforms, $75; office rent, $420; petty expenses, $222.55 ..... 4,166 01

Stikine: J. Wynne, sub-collector, $1,320, bonus, $15, living allowance, April 13 to Oct. 5, at $900, overtime, $65, uniforms, $75; repairs, etc., to launch, $91.05; petty expenses, $344.91 ..... 2,343 06

Special services on boats, at $4.50 d.: Larcom Island, R. S. Pharr, $238.50; Swanson Bay, G. A. Crate, $144; W. P. Herman, $54; D. Main, $153; W. McLeod, $31.50 ..... 621 00

Revelstoke ($21,322.12)

J. S. H. Munro, collector, gr. 1, $1,860; T. Steed, examiner, $1,680, uniforms, $75; D. Orr, clerk, $1,320, bonus, $75; J. H. Collett, enforcement officer, $1,020; T. B. Tonge (Vernon), board, travel, etc., $741.23; legal services, $39.15; office rent, $360; postage, $240; telephone rent, $54; petty expenses, $514.67 ..... 7,979 05

Ashcroft: M. Bryson, sub-collector, gr. 1, $1,680; petty expenses, $40.49 ..... 1,720 49

Field: A. MacDonald (Calgary), board and travel, $14, uniform, $37.50; petty expenses, $7 ..... 58 50

Glacier: S. R. Keeling (Calgary), board and travel, $28.50, uniform, $37.50; postage, $2 ..... 68 00

Golden: S. E. Hambly, sub-collector, gr. 1, $1,750, bonus, $50; office rent, $204; telephone rent, $30; petty expenses, $274.95 ..... 2,308 95

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia —Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Revelstoke—Conc.—Fin

Kamloops: T. Howell, sub-collector, gr. 1, to Oct. 31, at $1,930; A. J. Hopgood, examiner, $1,380 (promoted to sub-collector, gr. 1, Dec. 1), bonus, $78; board and travel: D. Orr, $194.25; J. H. Tucker (Pacific Highway), $534.95; legal services, $150.45; telephone rent, $54; petty expenses, $286.47..... 3,803 93

Merritt: commission on collections, $28.43; office rent, 6 m. to Mar. 31, $102; telephone rent, to Aug. 31, $10; petty expenses, $113.62..... 254 05

Vernon: G. Ross, sub-collector, gr. 1, $1,680; examiners: J. J. Langstaff, $1,379.97, bonus, $117.96, uniforms, $75; T. B. Tonge, $1,379.97; telephone rent, $72; petty expenses, $172.73..... 4,877 63

Postmasters' commission on collections: Armstrong, $63.88; Enderby, $43.73; 150-Mile House, $13.65; Quesnel, $54.86; Williams Lake, $75.40..... 251 52

Rossland ($9,461.65)

R. W. Grigor, collector, gr. 1, 6 m. at $1,800, 6 m. at $1,860; examiners: W. Crowe, from May 5, at $1,200, bonus, $67.90; J. P. Vroom, April 1 to May 3, at $1,200, arrears, $80, bonus, $33.10; telephone rent, $60; petty expenses, $131.52 ..... 3,399 30

Paterson: R. A. West, sub-collector, $1,320, overtime, $515.20, uniforms, $75; R. S. Stark (Vancouver), board and travel, $72.50, overtime, $57.40; petty expenses, $255.65 ..... 2,295 75

Trail: A. E. Campbell, sub-collector, gr. 1, to June 30, at $1,700; examiners: R. A. Eustis, 9 m. at $1,200, 3 m. at $1,320; P. R. McDonald, $1,380 (promoted to sub-collector, July 1), bonus, $99.12, uniform, $37.50; office rent, $240; telephone rent, $60; petty expenses, $295..... 3,766 60

Vancouver ($375,227.97)

G. A. Allen, collector, gr. 6, 9 m. at $3,780, 3 m. at $3,960; H. D. Birmingham, chief appraiser, $3,180, overtime, $360; C. A. Whitehead, chief clerk, $2,760; J. Thorburn, head clerk, $2,520; R. C. Maxwell, surveyor, $2,520, overtime, $330; H. M. Dunn, asst. surveyor, $2,100, overtime, $62.50; R. Adam, account clerk, 9 m. at $2,340, 3 m. at $2,400; G. W. Smith, principal clerk, $2,040; J. E. Fagan, superintendent of examiners, to Dec. 31, at $2,400, overtime, $426.70; N. J. DeGraves, supervising officer, $1,860, overtime, $502.90; cashiers: S. B. Kemp, $2,100; J. W. Kenning, $2,100; R. J. Leckey, $1,860; G. E. Adams, asst. registrar of shipping, $2,280; express and postal superintendents, E. M. Bradner, 3 m. at $1,980, 9 m. at $2,100, overtime, $108, D. C. Darrach, $2,220; express and postal cashiers: D. W. Gibbons, 2 m. at $1,800, 10 m. at $1,860 (promoted from express and postal computing clerk, June 1); J. L. Hoskins, $1,860; J. G. Lowry, $1,860, overtime, $9; G. R. Northey, $1,860, overtime, $10; J. D. Smyth, warehousekeeper, $1,800, overtime, $14.90; cashiers and computing clerks: R. Bradwell, $1,500, overtime, $252.90; W. J. Tyacke, $1,560, overtime, $225.70; I. Wright, 3 m. at $1,680, 9 m. at $1,800, overtime, $212.40; messenger-clerks: W. W. Bull, from May 28, at $600, less 1 d., bonus, $265.04, overpaid, 85c., overtime, $133.90; J. Gill, $780, bonus, $315, overtime, $303.70; H. M. Haggerstone, $600, bonus, $315, overtime, $329.60; W. Bajus, overtime, $34 (retired); W. J. Chisholm, overtime, $40; W. A. Walker, enforcement officer, Blubber Bay, $300..... 58,146 93

Divisional appraisers: A. Brown, to June 30, at $2,820; A. Farrington, $2,220; H. Harford, $2,820; J. O. LeCappellaine, to June 30, at $2,820; W. F. Reid, $2,820; H. W. Ross, 7 m. at $2,160, 5 m. at $2,220 (promoted from asst. appraiser, Nov. 1); J. Smith, 5 m. at $2,160, 7 m. at $2,220 (promoted from asst. appraiser, Sept. 1) 13,650 00

Assistant appraisers: R. W. Abbott, 9 m. at $1,800, 3 m. at $1,860 (promoted from express and postal computing clerk, Jan. 1); M. A. Bush, 6 m. at $1,740, 6 m. at $1,860; W. M. Cullin, $2,160, overtime, $148.50; D. G. Hattie, $2,160, overtime, $4; S. C. Johns, 5 m. at $2,040, 7 m. at $2,100 (promoted from

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Vancouver—Con.—Suite

computing clerk, Sept. 1); J. C. McLeod, to June 30, at $2,160; E. S. Robson, $2,160; C. A. Tossell, 10 m. at $2,040, 2 m. at $2,100 (promoted from computing clerk, Feb. 1)..... 14,912 50

Special excisemen: G. MacDonald, gr. 1, $1,740, overtime, $150.40; R. A. McLachlan, gr. 1, $1,740, overtime, $89.30; M. McSpadden, gr. 1, $1,740, overtime, $189.10; E. J. Morgan, gr. 2, $2,220; G. Simpson, gr. 1, $2,040.... 9,908 80

Senior clerks: J. Brown, $2,100; F. Deeley, $2,100; H. I. Dempster, $1,980; W. V. Green, $2,100; H. J. Horner, $2,100; A. J. Leitch, 3 m. at $2,040, 9 m. at $2,100 (promoted from computing clerk, July 1); W. M. Morrison, $1,860, overtime, $75.60..... 14,400 60

Computing clerks: R. W. Trythall (senior), $2,400; W. C. Arsenault, $1,740; C. J. Cocker, $2,040; H. F. Devlin, $2,040; P. B. Duffy, $2,040; D. H. Elliott, $1,980; C. F. Harrison, 3 m. at $1,680, 9 m. at $1,740 (promoted from clerk, July 1); R. D. McMahon, $2,040; T. R. Moulton, $1,860, less 1 d.; R. S. Stark, 9 m. at $1,680, 3 m. at $1,740 (promoted from clerk, Jan. 1); S. J. Woodman, $1,860..... 21,415 00

Express and postal computing clerks: B. A. Anderton, $1,800; W. J. Bartlett, $1,800, overtime, $15; R. E. Bullick, 5 m. at $1,680, 7 m. at $1,740, overtime, $58.10, (promoted from clerk, Sept. 1); R. Gallaher, 5 m. at $1,680, 7 m. at $1,740, overtime, $39.70, (promoted from clerk, Sept 1); F. T. Harrop, 9 m. at $1,800, 3 m. at $1,860, overtime, $44; J. M. Lamond, $1,800, overtime, $43; J. H. McClean, $1,800; J. Mulvaney, 5 m. at $1,680, 7 m. at $1,740, overtime, $295.70 (promoted from clerk, Sept. 1); J. S. Todd, $1,800, overtime, $43; T. H. Wootton, 4 m. at $1,800, 8 m. at $1,860..... 18,338 50

Clerks: C. E. Acker, $1,680, overtime, $430.90; H. Baker, 9 m. at $1,320, 3 m. at $1,440, bonus, $60.75, overtime, $331.90; H. W. Baker, 5 m. at $1,380, 7 m. at $1,440, bonus, $40, overtime, $62.10 (promoted from truckman, Sept. 1); G. A. Bamber, $1,680, overtime, $88.30; J. Battersby, $1,680, V. Bromley, $1,680, D. A. Brown, $1,200, bonus, $75, overtime, $350.50; G. V. Brown, from Jan. 16, at $1,200, E. Butcher, 9 m. at $1,320, 3 m. at $1,440, less 53 d., bonus, $58.07, overtime, $294.90, uniforms, $75; C. Cassidy, 5 m. at $1,080, 7 m. at 1,200, bonus, $245 (promoted from clerk-stenographer Sept. 1); W. Coburn, $1,680; J. E. Cook, $1,680, overtime, $406.40; R. M. Davies, $1,680; W. Dives, $1,440, less 15 d., bonus, $17.27, overtime, $125.40; J. Doig, to Oct. 31, at $1,680; C. S. Ferriss, 3 m. at $1,200, 9 m. at $1,320, bonus, $75; G. Fitzgerald, $1,680; D. H. Grant, $1,200, bonus, $75, overtime, $314.90; H. Heritage, 9 m. at $1,380, 3 m. at $1,500, bonus, $56.25; S. S. Hewitt, $1,680, less 32 d.; F. Humphrey, $1,680, overtime, $59.60; H. G. Hunt, $1,320, bonus, $138; A. G. Johnstone, $1,680, overtime, $425.90; T. E. Lee, April 1 to Oct. 19, at $600, Oct. 20 to Mar. 31, at $1,200, overtime, $28 (promoted from messenger-clerk, Oct. 20); S. G. McSpadden, $1,680; W. J. Pascoe, to July 8, at $1,680, overtime, $97.90, uniform, $37.50; A. Pearson, $1,440, bonus, $18, overtime, $328.50; C. H. Rawson, $1,680, overtime, $35.40; S. H. Walker, $1,680; H. H. Warburton, $1,680; G. Wilson, $1,200, bonus, $75; J. R. Wright, from Oct. 13, at $1,200, less 1 d., overtime, $144.90..... 48,234 35

Senior examiners: W. L. Blatchford, to July 31, at $1,860, overtime, $91.40, uniform, $37.50; J. Ker, $1,860; I. MacKay, 3 m. at $1,680, 9 m. at $1,740, overtime, $415.90, uniforms, $75 (promoted from examiner, July 1); A. McRae, April 1 to June 30, at $1,860 (retired), July 1 to 30, at $1,680, bonus, $4.03, overtime, $140.40; J. F. Miller, 5 m. at $1,680, 7 m. at $1,740, overtime, $396, uniforms, $75 (promoted from examiner, Sept. 1)..... 7,755 71

Examiners: H. Akers, $1,200, bonus, $75, overtime, $492.70, uniform, $37.50; H. Anthony, $1,680, overtime, $98.60; A. M. Arter, 3 m. at $600, 9 m. at $1,200, bonus, $135, overtime, $354.40 (promoted from junior clerk, July 1); W. W. Bird, $1,680, overtime, $136.80; D. Carmichael, to Oct. 31, at $1,680; M. C. Chamberlin, $1,680; R. Cosgrove, to Oct. 31, at $1,680, overtime, $265.80, uniform, $37.50; B. S. Cusack, 9 m. at $1,380, 3 m. at $1,500, overtime, $404.40,

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Vancouver—Con —Suite

uniforms, $75; H. J. DeGraves, $1.680, overtime, $331.40, uniforms, $75; B. DeWiele, $1,440, bonus, $18, overtime, $180.70; C. H. Donohue, $1,680, overtime, $380.40, uniforms, $75; W. Elgar, July 24 to Sept. 30, at $1,080, Oct. 1 to Mar. 31, at $1,200, bonus, $74.17, overpaid, $60, overtime, $115.60; T. R. Elliott, $1,680, overtime, $343.90, uniforms, $75; H. L. Fewings, $1,680, overtime, $17.60; R. Frow, from Oct. 13, at $1,200, overtime, $154.50; F. Gardiner, $1,680; D. R. Gilbert, 9 m. at $1,380, 3 m. at $1,500, bonus, $56.25, overtime, $524.30, uniforms, $75; A. D. Graham, $1,200, bonus, $75, overtime, $207.80; J. A. Grantham, $1,680; D. W. Grove, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75; A. Hamilton, $1,680, overtime, $167.30; J. Hanafin, $1,620, overtime, $402; G. S. Hay, $1,680, overtime, $401.80, uniforms, $75; W. Heryet, $1,620, overtime, $297.80, uniforms, $75; D. Hoare, from Dec. 27, at $1,200, overtime, $25; R. N. Hopkins, $1,680, overtime, $100.90, uniform, $37.50; A. J. Horner, 3 m. at $1,620, 9 m. at $1,680, overtime, $390.50, uniform, $37.50 (promoted from sr, guard, July 1); W. G. Humble, from Feb. 1, at $1,680, overtime, $263.30; A. C. Kallaway, $1,620, overtime, $346.70, uniforms, $75; J. D. Langs, $1,680, overtime, $103; R. L. Link, from Nov. 25, at $1,200, overtime, $97.90; R. Lundie, $1,680..... 51,432 84

Examiners (concluded)—R. B. MacLean, to Aug. 31, at $1,320, less 2 d., overtime, $279.20; K. MacLeod, $1,680, overtime, $363.70; F. P. A. Maitland, $1,680, overtime, $345.20, uniforms, $75; W. Malins, $1,200, bonus, $75, overtime, $124.40; C. W. McCall, from Oct. 13, at $1,200, overtime, $147.20; C. M. McIntosh, $1,680, overtime, $414.90, uniforms, $75; R. McKibben, 9 m. at $1,680, 3 m. at $1,740, overtime, $470.20, uniforms, $75; J. M. McMillan from Oct. 13, at $1,200, overtime, $38.20; J. Meagher, 4 m. at $720, 8 m. at $1,200, overpaid, $20, bonus, $155, overtime, $331 (promoted from messenger-clerk, Aug. 1); C. E. Mills, 3 m. at $1,380, 9 m. at $1,500, bonus, $18.75, overtime, $241.80, uniforms, $75; J. W. Murray, $1,440, overtime, $415, uniforms, $75; J. Powell, 3 m. at $840, 9 m. at $1,200, bonus, $135, overpaid, $8.75, overtime, $272.90 (promoted from junior clerk, July 1); F. J. Quinlan, 5 m. at $1,440, 1 m. at $1,500, 6 m. at $1,560, bonus, $7.50, overpaid, $6.50, overtime, $59, uniform, $34.25 (promoted from guard to senior guard, Sept. 1, and to examiner, Oct. 1); M. A. Regan, $1,320, less 29 d. (short paid, $1.28), bonus, $68.88 (short paid, 20 c.), overtime, $408.90, uniform, $37.50; C. R. Sampson, $1,440, bonus, $18, overtime, $452.10, uniforms, $75; W. Scott, $1,680, overtime, $542.80, uniforms, $75; G. Simmonds, $1,200, bonus, $75; A. G. Sinclair, $1,200, bonus, $75, overtime, $562.80, uniform, $37.50; M. E. Skaife, Mar. 1 to 31, at $1,200; J. A. Smiley, $1,680, overtime, $435, uniforms, $75; J. Stephenson, $1,620, less 1 d., overtime, $440.60, uniforms, $75; G. H. Sweet, $1,680, overtime, $40.70; F. Topham, to Oct. 31, at $1,680; F. Urquhart, $1,680, overtime, $156.20; G. Walker, to Oct. 31, at $1,680, overtime, $230.20; W. J. Watson, from Jan. 8, at $1,200, overtime, $35; D. West, 6 m. at $1,380, 6 m. at $1,500, bonus, $37.50, overpaid, $10, overtime, $378.20, uniforms, $75; C. H. Wood, $1,680, overtime, $385; J. A. Wood, $1,680, less 1 d., overtime, $177.60..... 46,006 69

Clerk stenographers: C. E. Jones (senior), $1,680, less 1 d., bonus, $49.87; Miss E. R. Gow, $960, bonus, $315; E. C. Jeffers, from Oct. 1, at $960, less 1 d.; W. Milne, 9 m. at $960, 3 m. at $1,020, bonus, $315..... 4,767 77

Truckmen: R. R. Brown, $1,440, bonus, $18, overtime, $218.20; R. T. Cannell, from Sept. 29, at $1,080, overtime, $36.30; A. Currie, $1,440, less $112.94 paid by Workmen's Compensation Board, bonus, $18; A. S. Davidson, $1,440, bonus, $18; D. Gillis, $1,080; W. J. Howden, $1,080, bonus, $195, overtime, $37.60; J. P. Nightingale, $1,440, bonus, $18; W. J. Ward, from July 23, at $1,080..... 9,658 29

Guards: E. J. Tennant (senior), 10 m. at $1,200, 2 m. at $1,380, less 14 d., bonus, $62.50, overtime, $23, uniform, $34.25; G. Allen, $1,440, bonus, $18; G. V. Amiel, 3 m. at $1,260, 9 m. at $1,380, overtime, $393.60; W. G. Drummond, $1,080, arrears, $7.74, bonus, $195, overtime, $28.50, uniform, $34.25; A. Lane,

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Continued

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Suite

Vancouver—Conc.—Fin

April 1 to May 26, at $600, May 27 to Feb. 28, at $1,080, less 34 d., overpaid, $16.75, overtime, $47.70, uniform, $34.25 (promoted from messenger, May 27); W. R. Lowry, 9 m. at $1,320, 3 m. at $1,440, bonus, $60.75, overtime, $28, uniform, $34.25; J. Reaich, from Jan. 23, at $1,440, overpaid, $40.84, bonus, $2.94, overpaid, 43c.; H. F. Sherwood, 9 m. at $1,320, 3 m. at $1,440, bonus, $60.75, overtime, $164.40; J. H. Smith, to Feb. 28, at $1,200, bonus, $68.75, overtime, $22.50, uniform, $34.25; T. R. Stanley, $1,200, bonus, $75, overtime, $24.50, uniform, $34.25; G. Stewart, Mar. 30 and 31, at $1,080; J. Ward, Oct. 6 to Feb. 28, at $1,080, overtime, $10.50, uniform, $34.25 ..... 13,172 41

Junior clerks: T. Baines, June 2 to Oct. 31, at $600, less 1 d., overtime, $64.20; J. Curran, Jan. 19 to Feb. 22 and Mar. 30 and 31, at $600, bonus, $33.32; R. Kelso, from Nov. 18, at $600, less 7 d., overtime, $87.30; M. G. McDaniels, $600, bonus, $315, overtime, $235.80; J. A. Reid, from Aug. 26, at $600, bonus, $188.83 ..... 2,404 70

Temporary employees: D. Carmichael, Nov. 1 to 3, at $1,500, bonus, $1.28; A. C. Carrick, from Sept. 11, at $1,080; J. Duncan, from June 30, at $960, bonus, $237.13; J. Eckersley, $600; B. A. Goyns, $600, bonus, $315; J. P. Kerr, $1,200, bonus, $75; C. Lucas, to Sept. 19, at $1,800, bonus $18.75; Mrs. A. McLean, $1,140, bonus, $75, overtime, $409.60; C. Nettle, $1,200, bonus, $75, overtime, $357.10; J. Parsloe, $1,200, bonus, $75; C. O. Sterling, from July 7, at $1,200, bonus, $55.04, overtime, $138.50; A. E. Williams, Nov. 1 to 30, 1923, at $960, bonus, $26.25 ..... 10,939 45

Board and travel: M. C. Chamberlin, $972; cartage, R. Findlay Transfer Co., $1,084.35, Mainland Transfer Co., $6,514.70, Merchants' Transfer Co., $1,141.90, sundry, $15.50; commission on sale of excise stamps, $2,610.31; electrical supplies, $111.25; postage, etc., $2,085; street cars and ferries, $2,941.05; telephone rent, $1,636.25; telephone tolls and telegrams, $178.17; petty expenses, $386.34 ..... 19,676 82

Legal services: Harper and Sargent, $532.07; Ellis and Brown, $229.25; sundry, $916.14. ..... 1,677 46

Alert Bay: M. C. Potts, sub-collector, $1,440, bonus, $18, overtime, $468.80; wood, $131.25; petty expenses, $121.42 ..... 2,179 47

Britannia Beach: A. M. Bacon, sub-collector, gr. 1, $1,680, overtime, $193.50; C. F. Harrison, overtime, $15.40, board and travel, $67.61; office rent, $180; petty expenses, $162.12 ..... 2,298 63

Lillooet, postage and commission 9 49

Powell River: A. M. Oliver, sub-collector, gr. 1, $1,700, bonus, $50, overtime, $503.40; R. W. Lumbard, examiner, $1,379.97, bonus, $77.88, overtime, $336.90, uniform, $37.50; cleaning office, $120; petty expenses, $35.91 ..... 4,241 56

Victoria (*$116,648.43*)

F. W. Davey, collector, gr. 5, $3,195; D. Dewar, chief clerk, 6 m. at $2,340, 6 m. at $2,400; F. A. Small, appraiser, $2,220; assistant appraisers, R. G. Howell, $2,160; J. E. Kenny, $1,980; C. A. Tervo, surveyor, gr. 5, $2,100, overtime, $261; supervising officers, W. J. Burnes, $2,040, overtime, $505.50, uniforms, $75; A. S. Huxtable, $2,040, overtime, $408.30; A. H. Ridgman, account clerk, $1,920; G. C. Ozard, cashier, $1,860; W. F. Crockford, express and postal cashier, $1,860, cashiers and computing clerks, M. W. Oliver, $1,680, overtime, $23; J. W. Youson, $1,800; express and postal computing clerks, H. Barraclough, 3 m. at $1,680, 9 m. at $1,740, overtime, $146.40 (promoted from clerk, July 1); A. McCallum, $1,800, overtime, $5.40; A. H. Walker, warehouse keeper, $1,800; truckmen: S. W. Clarke, $1,080, bonus, $195, overtime, $5.40; H. Rudge, $1,440, bonus, $12.60 (short paid $5.40), overtime, $370.80, uniforms, $75; messenger-clerks: L. R. Everett, to Sept. 30, at $950, overtime, $195; T. Watson, from Oct. 1, at $600, bonus, $157.50, overtime, $153; W. Watson, 9 m. at $600, 3 m. at $660, bonus, $315, overtime, $430.20; W. E. Huxtable, guard, 3 m. at $1,080, 9 m. at $1,200, overtime, $136 ..... 41,100 12

Votes 364 & 484—Salaries and Contingencies at Ports: British Columbia
—Concluded

Traitements et dépenses contingentes aux ports d'entrée: Colombie-Britannique—Fin

Victoria—Conc.—Fin

Senior clerks: A. P. Calderwood, $2,100; C. Conyers, 6 m. at $1,980, 6 m. at $2,100; W. R. Hornsby, $2,100, overtime, $7.20; D. O'Sullivan, $1,980	8,227 20
Computing clerks: H. B. Andrews, $2,040; E. L. Fawcett, $2,040; W. Peddle, 3 m. at $1,740, 9 m. at $1,860; A. E. Popham, $1,740, overtime, $21.60	7,671 60
Clerks: H. L. Blake, $1,380, bonus, $75, overtime, $325.60; E. Cridge, 9 m. at $1,200, 3 m. at $1,320, bonus, $75, overtime, $305.40; P. W. Gilson, 3 m. at $1,560, 9 m. at $1,680, overtime, $337; F. Hall, May 27 to Jan. 31, at $1,080, Feb. 1 to Mar. 31, at $1,200, overtime, $88.50; P. M. Hodder, 9 m. at $1,380, 3 m. at $1,500, bonus, $56.25, overtime, $193.20; C. V. Ireland, from Nov. 1, at $1,200, overtime, $14.20; E. W. Jones, from May 3, at $1,200, bonus, $62.55 (short paid $5.80); R. Jones, $1,680, overtime, $329; M. A. Morrow, to Sept. 2, at $1,680, less 29 d.; R. E. Webb, $1,440, bonus, $18, overtime, $314.40; W. Whalley, $1,440, bonus, $18, overtime, $720.50, uniforms, $75	16,341 69
Examiners: J. Dakers (senior), $1,860, overtime, $499.40, uniforms, $75; D. Bain, $1,680, overtime, $341.50, uniforms, $75; A. C. Boyce, $1,680, overtime, $352, uniforms, $75; Miss K. E. Donogh, from Nov. 1, at $1,140, overtime, $41.10; P. Handley, $1,440, bonus, $18, overtime, $324.30; T. C. Hubbard, $1,680, less $12.29 paid by Workmen's Compensation Board, overtime, $408.60, uniforms, $75; W. Jackson, from April 11, at $1,200, less 3 d., bonus, $72.32 (short paid 60c.), overtime, $178.30; J. W. Lorimer, $1,680, overtime, $412.50, uniforms, $75; J. H. McLauchlin, $1,680, overtime, $369.70, uniforms, $75; R. Mee, $1,680, overtime, $415.80, uniforms, $75; T. A. Penketh, $1,680, overtime, $496.50, uniforms, $75; Miss C. E. Pierce, to Oct. 31, at $1,140, overtime, $22.90; J. Renouf, $1,440, bonus, $18, overtime, $451.60, uniforms, $75; P. Shandley, $1,860, overtime, $397.30, uniforms, $75	26,214 52
Board and travel, Miss C. E. Pierce, $513.60; cartage, $1,936.10; commission on sale of excise stamps, $374.85; legal services. $197.80; postage, $365; street cars, $217; telephone rent, $385.60; telephone tolls and telegrams, $233.40; Department of Health, services of launch from Aug. 18, at $150 per m., $1,117.74; petty expenses, $270.41	5,611 50
Bamfield: W. V. Carter, sub-collector, gr. 1, 6 m. at $1,500, 6 m. at $1,620, overtime, $135.20; postage, etc., $12.98	1,708 18
Ganges: telephone rent, $24; petty expenses, $76.53	100 53
Port Renfrew: T. M. Baird, enforcement officer, $600, overtime, $70.40, uniforms, $75; office rent, $180	925 40
Quatsino: B. W. Leeson, sub-collector, $1,020, overtime, $151.80, uniforms, $75; office rent, $72; petty expenses, $165.14	1,483 94
Sidney: J. J. White, sub-collector, gr. 1, $1,680, bonus, $28.50 (to be refunded in 1925-26), overtime, $565.40, uniforms, $75; V. E. Goddard, examiner, from Aug. 1, at $1,200, overtime, $226.10; D. Bain, overtime, $207.20, board, $178; office rent, $180; petty expenses, $23	3,963 20
Tofino: E. W. Abraham, enforcement officer, $1,200, bonus, $15, overtime, $130.80; telephone rent, $30; petty expenses, $207.13	1,582 93
Ucluelet: W. B. Fraser, enforcement officer, $960, overtime, $64.60; petty expenses, $38.47	1,063 07
William Head quarantine station: telegrams, etc., $188.80; petty expenses, $50.75	239 55
Special officers on boats at $5 a day: W. Cayzer, $30; E. F. Cody, $40; S. W. Edwards, $15; W. H. Gill, $5; W. C. Hamilton, $10; C. H. Shandley, $315..	415 00
	738,422 10
LESS—Bonus charged to Vote 363 (Page D—141), $9,471.93; uniforms charged to Miscellaneous Customs (Page D—52), $6,986.50; amount refunded in error, salary of J. Reaich, Vancouver, $104.52 (see Revenue Cruisers and Preventive Service) (Page D—130)	16,562 95
Total, as on Page D—52	$ 721,859 15

Votes 364 & 484—Salaries and Contingencies at Ports: Yukon Territory

Traitements et dépenses contingentes aux ports d'entrée: Territoire du Yukon

Dawson ($11,726.54)

A. Forrest, collector, to Oct. 31, less 23 d., at $2,880, living allowance at $1,500; H. W. Betts, clerk, 9 m. at $1,680, 3 at $2,400 (collector from Jan. 1), living allowance, $1,500; A. H. Finlaison, examiner, $2,100, living allowance, $840, overtime, $111, uniform, $37.50; commission on collections at Herschel Island, $451.50; telephone rent, $171; petty expenses, $209.20	9,556 54
Forty Mile: J. McLeod, sub-collector, to Aug. 31, at $1,740, Sept. (temporary) at $1,560, living allowance at $1,500; office rent, $180; petty expenses, $145	1,930 00
Rampart House: enforcement officers: J. W. McCormick, to July 31, at $240; C. J. Young, from Aug. 1, at $240	240 00

White Horse ($17,007.29)

S. Coulter, collector, 3 m. at $1,920, 9 at $2,040, living allowance, $1,500; J. A. McLaren, examiner, $1,380, living allowance, $1,500, overtime, $90.40; J. O. Williams, $1,200, arrears, $90, living allowance, $1,500, overtime, $146.40, uniform, $37.50; enforcement officers, Atlin: Mrs. A. James, to July 10, at $240; F. B. Wrong, from July 11, at $240; petty expenses, $79.63	9,773 93
Carcross: J. A. Browne, sub-collector, $1,680, living allowance, $1,500, overtime, $115.20, uniforms, $75; petty expenses, $56	3,426 20
Skagway: examiners: J. A. Simmons, from Mar. 1, at $1,200, living allowance at $1,500; G. V. Zinkan, to Oct. 31, at $1,680, living allowance at $1,500, uniform, $37.50; petty expenses, $12.80	2,130 30
White Pass: L. A. McAllister, $1,740, living allowance, $1,500, overtime, $84.80, uniforms, $75; petty expenses, $102.06	3,501 86
	30,558 83
LESS—Uniforms charged to Miscellaneous Customs (Page D—141), $262.50; repayment by White Pass and Yukon Route for services of special officer at Skagway, Alaska, $1,825	2,087 50
Total as on page D—52	$ 28,471 33

Votes 364 & 484—Inspection, Board of Customs and Laboratory

Inspection, Commission des douanes et laboratoire

Inspection of Ports—Inspection des ports d'entrée ($350,153.83)

Salaries at Ottawa: permanent officers, $48,823.55; temporary officers, $1,680 (Page D—41)	50,503 55
Inspectors ($116,723.74)—	
Bartle, J. C., Niagara Falls: $3,600; travelling expenses, $823.98; cleaning office, $60; office rent, $180	4,663 98
Bernier, J. A., Montreal: $3,600; travelling expenses, $468.60; telephone rent, $64.08	4,132 68
Boak, W. C., Halifax: $3,600; travelling expenses, $527.90; telephone rent, $37.20; office expenses, $147.32	4,312 42
Brain, A. F., Walkerville: $3,600; travelling expenses, $1,290.45; postage and p.o. box, $23.50; telephone rent, $39.48	4,953 43
Burns, F. M., Vancouver: 8 m. at $2,640, 4 m. at $2,880; travelling expenses, $273.59; stenography, Rex vs. A. E. Williams, *re* theft of government funds, $80; telephone rent, $21.30	3,094 89
Casey, F. J., Charlottetown: $3,060; travelling expenses, $342.21; postage and p.o. box, $11.50; telephone rent, $44	3,457 71
Clerk, R. P., Montreal: 6 m. at $2,880, 6 m. at $3,060; travelling expenses, $261.81; automobile expenses, $1,004.05; telephone rent, $90.56; office expenses, $111.76	4,438 18

Votes 364 & 484—Inspection, Board of Customs and Laboratory—Continued
Inspection, Commission des douanes et laboratoire—Suite

Inspection of Ports—Inspection des ports d'entrée—Con.—Suite

Clewlo, O. S., Toronto: $3,600; travelling expenses, $661.92; telephone rent, $64.08	4,326 00
Code, A., Winnipeg: $3,600; travelling expenses, $414.95; telephone rent, $60.75; office expenses, $46.95	4,122 65
DuBrule, A. F., Winnipeg: $2,640; travelling expenses, $878.40; telephone rent, $20.25; office expenses, $15.37	3,554 02
Gow, J. E., Kingston: $3,600; travelling expenses, $594.34; office rent, $200; telephone rent, $36.96	4,431 30
Graham, H. C., Calgary: to Oct. 31, at $3,600; travelling expenses, $640.10; telephone rent, to Oct. 31, $35	2,775 10
Hassett, H. J., Toronto (salary paid through port of Toronto), car fare	48 00
Hoyt, A. L., St. John: $3,600; travelling expenses, $557.03; telephone rent, $37.20	4,194 23
LeRoyer, C. E., Thetford Mines (salary paid through Thetford Mines), travelling expenses	40 35
Macdonald, D. C., Port Hood: $3,600; travelling expenses, $757.71; telephone rent, $18	4,375 71
MacLatchy, R. L., Truro: $3,420; travelling expenses, $669.86; office rent, $210; telephone rent, from Jan. 30, $7.96; office expenses, $88	4,395 82
Martin, C. D., Prescott: 9 m. at $3,420, 3 m. at $3,600; removal expenses from Kingston, $180.10; travelling expenses, $685.65; telephone rent, from Aug. 15, $23.77; office expenses, $107.43	4,461 95
Martin, J. T., Three Rivers: 2 m. to Mar. 31, at $2,880; travelling expenses, $357.28	837 28
McDonald, J., St. John: $3,600; travelling expenses, $764.49; telephone rent, $37.20	4,401 69
McFee, A. C., Belleville	3,000 00
McQuire, G. C., London, $3,600; travelling expenses, $979.93; telephone rent, $57.96	4,637 89
Miller, J. E., Victoria: $3,600; travelling expenses, $1,410.81; telephone rent, $60.50	5,071 31
Munn, A, Vancouver: to Oct. 31, at $3,600; travelling expenses, $402.21; telephone rent, to Oct. 31, $42.60	2,544 81
Parmelee, J. D., Sherbrooke: $3,600; travelling expenses, $344.72; office rent, 11 m. to Mar. 31, $319; telephone rent, 11 m. to Mar. 31, $64.46	4,328 18
Paterson, A. C., Regina: $3,600; travelling expenses, $336.37; telephone rent, to Aug. 31, 1925, $72	4,008 37
Paul, W. G., Toronto: $2,880; travelling expenses, $321.55	3,201 55
Pope, R. H., Truro: from June 1, at $2,100; travelling expenses, $351.10	2,101 10
Timmons, R., Quebec: $3,600; travelling expenses, $664.69; repairs to typewriter, $16.85; telephone rent, $57.96	4,339 50
Westman, T., Toronto: $3,600; travelling expenses, $57.40	3,657 40
Wood, W. S., Oakville: $3,600; travelling expenses, $219.80; office rent, $240; telephone rent, $27.12; office expenses, $36.54	4,123 46
Woods, A. H., Sault Ste. Marie: $3,600; travelling expenses, $1,017.30; postage and p.o. box, $36; telephone rent, $39.48	4,692 78
Assistant inspectors ($63,752.27)—	
Bernard, R. H., Montreal: $2,640; travelling expenses, $1,906.74	4,546 74
Beaudoin, J. E., Montreal: $2,580; travelling expenses, $1,993.40	4,573 40
Bordeleau, J. C., Sherbrooke, from Feb. 1, at $2,100	350 00
Dagneau, J. M., Sherbrooke: $2,640; travelling expenses, $405.24; office rent, April, $29; telephone rent, $5.86	3,080 10
Dickinson, M. R., Oakville, $2,640; travelling expenses, $656.93	3,296 93
Errington, J. S., Regina: $2,640; travelling expenses, $920.31	3,560 31
Fisher, R., Sault Ste. Marie: $2,640; travelling expenses, $764.12	3,404 12
Gardner, G. C., Niagara Falls: $2,640; travelling expenses, $577.25	3,217 25
Glover, T. H., Peterboro': to Feb. 28, at $2,460 (transferred to port of Peterboro'); travelling expenses, $1,134.63	3,389 63
Groves, F. E., St. John: 2 m. to Mar. 31, at $2,100 (transferred from port of St. John); travelling expenses, $457.50	807 50

Votes 364 & 484—Inspection, Board of Customs and Laboratory—Continued
Inspection, Commission des douanes et laboratoire—Suite

Inspection of Ports—Inspection des ports d'entrée—Con.—Suite

Hamilton, C. R., Toronto: $2,640; travelling expenses, $58	2,698 00
Harrington, H. S., Halifax: $2,460; travelling expenses, $701.11	3,161 11
Jackson, H. B., Calgary: $2,460; travelling expenses, $2,003.27	4,463 27
Lafontaine, C. E., Quebec: $2,640; travelling expenses, $448.95	3,088 95
Legg, H., Calgary: 7 m. at $2,640, 5 m. at $2,880 (inspector from Nov. 1); travelling expenses, etc., $1,095.31; telephone rent, 5 m. to Mar. 31, $25	3,860 31
Mason, T., Victoria: $2,640; travelling expenses, $1,253.22	3,893 22
McIsaac, A. B., Port Hood: $2,640; travelling expenses, $76.10	2,716 10
Tansey, T. P., Montreal: $2,640; travelling expenses, $405.34	3,045 34
Thornton, R. W., St. John (salary paid through port of St. John), travelling expenses	392 96
Wilson, A. G., London: $2,640; travelling expenses, $649.80	3,289 80
Yardley, G. A., Vancouver: $2,460; travelling expenses, $435.93; telephone rent, $21.30	2,917 23
Assistant inspectors, excise tax ($102,467.96)—	
Allan, R., Prince Rupert: 3 m. at $2,100, 9 m. at $2,220; travelling expenses, $1,869.80	4,059 80
Blatherwick, J. H., Toronto: $2,580; travelling expenses, $479.15	3,059 15
Brown, W. J., St. John: $2,580; travelling expenses, $1,468.31; postage and p.o. box, $30	4,078 31
Butler, W. C., London: $2,580; travelling expenses, $754.85	3,334 85
Christie, D. P., Winnipeg: 6 m. at $2,340, 6 m. at $2,460; travelling expenses, $148.10	2,548 10
Clarke, C., Kingston (salary paid through port of Kingston), travelling expenses	363 20
Clarke, T., Toronto: from July 1, at $2,100; travelling expenses, $327.93	1,902 93
Copeman, L., Regina: $2,340; travelling expenses, $1,494.23; removal expenses from Moose Jaw, $277.65	4,111 88
DeBilly, J. S., Quebec: $2,580; travelling expenses, $378.20	2,958 20
Donisthorpe, H., Montreal: $2,580; travelling expenses, $102.50	2,682 50
Edson, E. A., Montreal: $2,580; travelling expenses, $193.05	2,773 05
Edward, H. B., Niagara Falls: 9 m. at $2,100, 3 m. at $2,220; travelling expenses, $1,989.59	4,119 59
Forbes, J. W., Winnipeg: to July 5, at $2,580; travelling expenses, $24.52	704 19
Forster, A. G., Halifax: $2,580; travelling expenses, $669.05	3,249 05
Gairn, A. B., Hamilton: $2,580; travelling expenses, $342.23	2,922 23
Henderson, J. W., Vancouver: $2,580; travelling expenses, $825.35	3,405 35
Laing, A., Montreal: $2,580; travelling expenses, $122.30	2,702 30
Leahey, F. M., Truro: $2,580; travelling expenses, $2,292	4,872 00
Longtin, H., Montreal	2,640 00
Lyons, T. B., Montreal: $2,580; travelling expenses, $81	2,661 00
Meagher, N. J., Toronto: $2,580, less 14 d., travelling expenses, $159.45	2,642 28
Menzies, R., Kitchener: $2,580; travelling expenses, $848.47	3,428 47
Milne, G. G., Sault Ste. Marie: from Sept. 1, at $2,100; travelling expenses, $578.97	1,803 97
Parke, J. H., Montreal: $2,580; travelling expenses, $73.50	2,653 50
Paterson, R. G., Winnipeg: from Aug. 1, at $2,100; travelling expenses, $52.	1,452 00
Patterson, F. D., Calgary: 3 m. at $2,340, 9 m. at $2,460; travelling expenses, $1,162.59	3,592 59
Pollard, E. H., Victoria: $2,220; travelling expenses, $904.54	3,124 54
Purdy, R. G., Toronto: $2,580; travelling expenses, $186.40	2,766 40
Raymond, E. H., Brantford: $2,580; travelling expenses, $516.99	3,096 99
Rose, G. M., Toronto: 9 m. at $2,100, 3 m. at $2,220; travelling expenses, $137.20	2,267 20
Ross, E. E., Toronto: $2,100; travelling expenses, $120.30	2,220 30
Stone, C. F., Perth: $2,580; travelling expenses, $1,269.40	3,849 40
Thorburn, L. J., Vancouver: $2,220; travelling expenses, $446.82	2,666 82
Wilkie, J. L., Hamilton: $2,580; travelling expenses, $928.55; postage and repairs, $10	3,518 55

Votes 364 & 484—Inspection, Board of Customs and Laboratory—Continued
Inspection, Commission des douanes et laboratoire—Suite

Inspection of Ports—Inspection des ports d'entrée—Conc.-Fin

Wilson, H. R., Belleville: 6 m. at $2,340, 6 m. at $2,460; travelling expenses, $1,837.27	4,237 27
Clerk-stenographers, etc.: E. Dayboll (senior), New York: $1,620, bonus, $54, travelling expenses, $1,237, petty expenses, $21.24; D. E. Gallant, Charlottetown: from Jan. 27, at $960, bonus, $56.73, travelling expenses, $6.25; G. Giroux, Montreal, $960, bonus, $315	4,443 12
Travelling expenses of Ottawa officials: R. A. Bishop, $764.04; G. N. Bunker, $92.81; E. S. Busby, $1,886.98, certificates of registration, $20.75, subscriptions, $9.41; W. Caven, $637.29; M. H. Goodspeed, $275.79; G. Graham, $1,965.32; J. W. Harper, $1,609.10; C. M. Ingall, $1,042.55; A. M. Kennedy, $1,676 84; E. D. Lennie, $38.28; R. B. McDougald, $236.50; G. A. Reid (salary paid through Civil Government), $112.92; J. S. Roe, $237.13; W. B. Stuart, $1,297.31, removal expenses, $360.17	12,263 19

Board of Customs—Commission des Douanes ($423,482.61)

Salaries at Ottawa: permanent officers, $190,345.19, bonus, $14,499.70; temporary employees, $27,894.08, bonus, $2,597.47 (Page D—44)	235,336 44
Ault, R. R., investigator of drawback claims, Montreal: $2,640; travelling expenses, $44.10	2,684 10
Ball, H. E., investigator of drawback claims, Toronto: $2,160 (inspector from Sept. 1); travelling expenses, etc., $942.76	3,102 76
Benson, M. S., investigator of drawback claims, Toronto: $2,640; travelling expenses, etc., $345.50	2,985 50
Boylan, F. R., investigator of drawback claims, Toronto: $2,160; travelling expenses, etc., $940.51	3,100 51
Brown, G. V., investigator of values, Chicago: $3,120; living allowance, $1,250; travelling expenses, $1,006.23; exchange on cheques, $41.45; office rent, $600; telephone rent, $44; petty expenses, $56.02	6,117 70
Bullis, F. R., investigator of drawback claims, Toronto: $2,160; travelling expenses, $1,015.66	3,175 66
Burko, A. J., Portland, Me. (salary shown under port of Montreal), overtime	25 80
Callender, M., investigator of drawback claims, Toronto: $2,400; travelling expenses, $812.71	3,212 71
Coburn, T., relieving officer, St. Paul, Dec. 10 to 31, at $1,860	110 00
Crossan, T. G., investigator of drawback claims, Toronto: $2,640; travelling expenses, $215.51	2,855 51
Donnen, J. E., investigator of values, Boston: $2,640; travelling expenses, $3,594.33; exchange on cheques, $26.70; office rent, $180; office supplies, etc., $132.49	6,573 52
Douglas, E. R., investigator of values, Rochester: $3,000; living allowance, $1,249.98; travelling expenses, $2,318.20; exchange on cheques, $32.42; office rent, $370; telephone, rent, $48; office expenses, $97.39	7,115 99
Dunlop, J., investigator of drawback claims, Montreal: $2,640; travelling expenses, etc., $123.08	2,763 08
Fergusson, W. W., examiner, Chicago: $1,980; uniforms, $74.50; exchange on cheques, etc., $23.55	2,078 05
Findlay, A. T., investigator of drawback claims, Toronto: $2,640; travelling expenses, $1,075.57	3,715 57
Forsyth, A., investigator of drawback claims, Toronto: $2,640; travelling expenses, etc., $1,591.82	4,231 82
Gould, H. J., investigator of values, New York: $3,120; living allowance, $1,800; travelling expenses, $861.41; exchange on cheques, $50.69; office rent, $1,500; telephone rent, $48; petty expenses, $156.78	7,536 88
Greer, F. R., investigator of values, Cleveland: $3,120; living allowance, $1,250; travelling expenses, $1,631.17; exchange on cheques, $41.65	6,042 82
Guthrie, E. H., investigator of drawback claims, Toronto	2,640 00
Haines, W. E., investigator of drawback claims, Toronto: $2,640; travelling expenses, $1,438 26	4,078 26

Votes 364 & 484—Inspection, Board of Customs and Laboratory—Continued
Inspection, Commission des douanes et laboratoire—Suite

Board of Customs—Commission des Douanes—Con.—Suite

Hall, M. J., examiner, Portland, Me.: $1,980; overtime, $454.20; uniforms, $75; exchange on cheques, $20.53; postage, $14.70	2,544 43
Hare, F. E., investigator of drawback claims, Toronto: $2,640; travelling expenses, $3,672.42; exchange on cheques, $21.08	6,333 50
Harris, T. A., special officer, grade 2, Toronto: to June 30, at $2,040; travelling expenses, $19.74	529 74
Hawkins, Miss G., sr. clerk-typist, Toronto: 9 m. at $1,500, 3 m. at $1,560	1,515 00
Hay, Miss A., sr. clerk-stenographer, Toronto	1,620 00
Ingram, W. C., investigator of drawback claims, Toronto: $2,640; travelling expenses, $164.74	2,804 74
Jamieson, J. W. examiner, St. Paul: $1,980; exchange on cheques, $18.12	1,998 12
Kenny, A. O., investigator of drawback claims, Toronto: $2,640; travelling expenses, $1,516.41	4,156 41
Kent, J. H., investigator of drawback claims, Toronto: $2,280; travelling expenses, $1,201.81	3,481 81
Lavell, F. N., investigator of drawback claims, Toronto: $2,640; travelling expenses, $1,075.68; express, $23.49	3,739 17
Lynch, D., senior clerk, Simcoe, to Oct. 31, at $2,100	1,225 00
Macdonald, R. C., investigator of drawback claims, Toronto: $2,640; travelling expenses, $147.22	2,787 22
Martin, Miss A. E., clerk-stenographer, London, Eng.: 6 m. at $780, 6 m. at $900.	840 00
Mason, A. T., investigator of drawback claims, Toronto: $2,640; travelling expenses, $408.25	3,048 25
McDonald, B. R., investigator of values, Vancouver: $3,120; travelling expenses, $1,096.06; exchange on cheques, $8.62	4,224 68
McLenhan, A., special officer, Superior, Wis., to Oct. 31, at $1,980	1,155 00
McLeod, M. G., investigator of drawback claims, River John, N.S.: $2,640; travelling expenses, $1,045.40	3,685 40
McMichael, C. M., investigator of values, Detroit: $3,120; living allowance, $1,249.92; travelling expenses, $2,201.54; exchange on cheques, $66.05; office rent, $300; telephone rent, to Mar. 20, $79.46; office expenses, $65.01	7,081 98
Mills, P. B., investigator of drawback claims, Vancouver: $2,640; travelling expenses, $699.43; express, postage, etc., $62.52; telephone rent, $85.20	3,487 15
Moss, H. S., investigator of drawback claims, Toronto: $2,400; travelling expenses, $778.10; express, $24.35	3,202 45
Mouat, T. W., appraiser of timber products, Nelson: $2,640; travelling expenses, $1,532.21	4,172 21
Munson, W. E., investigator of drawback claims, Toronto: $2,640; travelling expenses, $1,488.32	4,128 32
O'Donohue, A. T., investigator of drawback claims, Toronto: 3 m. at $2,040, 9 m. at $2,160; travelling expenses, $404.66	2,594 66
Ogilvie, Mrs. E. D., checking clerk, Toronto: $1,680; bonus, $50	1,730 00
Read, G., special officer, Chicago: 7 m. at $1,980, 4 m. to Feb. 28, at $1,038.34 (difference between former salary and superannuation allowance); uniform, $37.50; exchange and postage, $20.92	1,559 54
Ross, A., investigator of drawback claims, Winnipeg: $2,640; travelling expenses, $392.10; postage, etc., $49.70	3,081 80
Salt, A. C., investigator of drawback claims, Toronto: $2,160; travelling expenses, $155.81; express, $16.77	2,332 58
Stewart, Miss G. C., sr. clerk-stenographer, London, Eng.: $1,560; exchange on cheques, $6.98	1,566 98
Stone, T. W., investigator of drawback claims, Prescott: $2,640; travelling expenses, $262.79	2,902 79
Stroud, F. L., investigator of drawback claims, St. John: $2,400; travelling expenses, $743.95	3,143 95
Tennant, T. W., investigator of drawback claims, Toronto: $2,640; travelling expenses, $599.16	3,239 16
Treadwell, J. M., investigator of drawback claims, Toronto: $2,640; travelling expenses, $577.93	3,217 93

Votes 364 & 484—Inspection, Board of Customs and Laboratory—Concluded

Inspection, Commission des douanes et laboratoire—Fin

Board of Customs—Commission des Douanes—Conc.—Fin.

Trodden, G. J., investigator of drawback claims, Vancouver: $2,640; travelling expenses, etc., $423.73		3,063 73
Watt, H. C., checking clerk, Toronto: $1,800; bonus, $40; travelling expenses, $440.31		2,280 31
Wilmot, L. A., investigator of values, London, Eng.: 3 m. at $2,520, 9 m. at $2,640; living allowance, 12 m. to Feb. 28, $1,250; travelling expenses, $1,627.89; office rent, heat, etc., 12 m. to Dec. 31, $280.32; office expenses, $71.07		5,839 28
Woods, W. P., investigator of drawback claims, Toronto		2,160 00
Wooster, W. T., investigator of drawback claims, Toronto: $2,160; travelling expenses, $557.70		2,717 70
Travelling expenses of Ottawa officials: J. C. Creelman, $11.57; W. J. Heney, $45; J. A. Hutton, $126.53; A. R. Raymond, $238.95, expenses with car, $413.06, less $12 to be paid in 1925-26; W. T. Reid, $1,250.08; E. Richards, $124.60; F. R. Sims, $228.64; A. C. Williams, $329.01		2,755 44
Contingent expenses of special branch, Toronto: express, $239.66; inspection of typewriters, $28.80; postage, $300; telephone rent $250.20; telephone tolls and telegrams, $92.27; petty expenses, $8.50		919 43
Travelling expenses of relieving officers: W. Greene, at Chicago, $332.45; F. B. Shiels, at Superior, Wis., $242.40		574 85
Jennings and Wilson, Toronto, payment for samples lost		12 17
Trudel, E., Ottawa, services as translator		547 05

Laboratory—Laboratoire ($3,380.36)

Care of laboratory: at $540, Mrs. B. Langevin; at $30 per m., Mrs. M. Pearce, April 1 to Mar. 10, $339.68; Miss K. Pearce, Mar. 11 to 31, $20.32		900 00
Payments under $1,000: express, $1,026.36; drying oven, $250; sundry supplies, $1,204		2,480 36
		777,016 80
Less:		
Repayments by transportation companies for services of special officers at United States points: Canadian National Rys., Portland, Me., $1,680; Grand Trunk Ry., Chicago, $1,825; Michigan Central Ry., Chicago, $1,825; Minnesota Transfer Co., St. Paul, $1,825; A. D. Thomson & Co., Duluth, $1,070	8,225 00	
Repaid by Special Branch, Toronto, on account of seizures	14 57	
Allowance to customs officers for uniforms, charged to Miscellaneous Customs (Page D—52)	187 00	
Bonuses charged to Vote 363, Provisional Bonus allowance (Page D—141)	17,612 90	
		26,039 47
Total		$ 750,977 33

Vote 364—Miscellaneous: Customs—Dépenses diverses: Douanes

Allowance to officers for uniforms, not more than 2 in each year, not exceeding $37.50 each, and for overcoats, not more than one in two years, not exceeding $37.50 each (details shown under ports)	58,961 50
Expenses in connection with departmental automobiles: clothing for chauffeurs, $508.77; insurance on 2 automobiles, $374.40; oil and gasoline, $507.26; various parts and repairs, $2,837.97	4,228 40
Freight and express charges: Canadian National Railways, $11,170.04; Dominion Express Co., $6,692.02; sundry, $18.39	17,880 45

Vote 364—Miscellaneous: Customs—Concluded
Dépenses diverses: Douanes—Fin

Guarantee bonds, premiums: Dominion of Canada Guarantee and Accident Insurance Co., Toronto, $1,262.54; Employers' Liability Assurance Corporation, London, England, $2,458.68; Guarantee Company of North America, Montreal, $1,620.65; Imperial Guarantee and Accident Insurance Company of Canada, Toronto, $1,483.74; London Guarantee and Accident Company, Ltd., London, England, $1,117.32; Railway Passengers' Assurance Company, London, England, $108.20	8,051	13
Canadian Bank Note Co., Ottawa: stamps, bottle, 1,110 M at 75c., 8,105 M at 85c., cigar, 3,875 M at 53c., 500 M at $1.25, 2,500 M. at $1.40, cigarette, 153,450 M at 16c., 26,628 M at 18c., 200 M at 20c., 5,000 M at 30c., 850 M at $1, customs duty, 7,500 M. at 22c., snuff, 8,900 M. at 20c., tobacco, 87,600 M. at 60c., 14,150 M at 95c., 500 M at $1.10, 6,700 M at $1.50, excise tax, 500 M at 13c., 173,600 M at 16c., 4,800 M at 28c., on embossed cheques, excise paid, 5,897.764 M. at 75c., war tax paid, 13,831.079 M. at 70c.; coupons, 1,540 M. at $3.50, 700 M. at $3.70, sales tax, $8,462.24	185,400	36
Oertling, L., Ltd., London, England: label locks, 15 sets, 372 locks, $1,367.53; chemical thermometers, 200, $292	1,659	53
Pritchard-Andrews Co., Ltd., Ottawa: daters, 884, $1,849.45; rubber stamps, 872, $407.57; repairs to daters, $683.05; sundry, $373.84; sales tax, $149.30	3,463	21
Scully, Wm., Ltd., Montreal: buttons, 130⅝ gross, $1,053.38; gilt cap bands, 701, $918.31; sales tax, $101.21	2,072	90
Thibaudeau, Albert, Montreal, badges, 2,000	1,300	00
Payments under $1,000: attention to 10 adding machines, $173.48; boxes, 100, $123; cartage of mail, 11 m. to Feb. 28, $294; customs duty on foreign purchases, $649.12;Dutch sugar standards, 200 bottles, $250.10; Little Giant Shredder with 3-h.p. engine and belt, $657.50; lumber, 1,958 ft., $127.68; Yale padlocks, 484, $549.15; seal locks, 500, $920.84; repairs to numerators, etc., $382.40; rubber stamps, 458, $274.35; subscriptions to commercial and trade periodicals, $1,078.52; clipping service, $195.19; Union Jacks, 9-ft., 100, $575; sundry, $776.57	7,026	90
Legal expenses: court costs, $114.72; writs of assistance, $130.50	245	22
Department of Printing and Stationery, supplies	165,079	59
To reimburse the Bank of Montreal, *re* dishonoured cheques presented in payment of arrears of sales tax, $154.90; bank charges, $2.15	157	05
	455,526	24
LESS—Sales of Sugar Standards, copies of Customs Tariff, etc	23	96
Total	$ 455,502	28

Votes 364 & 484—Maintenance of Revenue Cruisers and Special Preventive Service
Entretien des croiseurs du Revenu et service préventif spécial

Hired Boats ($8,338)

Patrol launch *Winimac*: A. R. Bittancourt, Victoria, B.C., services of launch on Gulf of Georgia, $5,700; uniforms for captain and engineer, $150	5,850	00
Steam tug *Zaidee*: services in Sydney Harbour, $4,976, less one-half paid by Department of Health	2,488	00

Steamer Margaret ($145,529.74)

Wages: H. Coffin, chief officer, $1,271.10; J. MacDonald, 2nd officer, $754; W. Ascah, 3rd officer, $630; J. Koenig, chief engineer, $2,258; P. Després, 2nd engineer, $1,781; R. Lacouvée, 3rd engineer, $1,576; F. Payne, 4th engineer, $1,404; F. Menard, chief steward, $803; J. K. Adamson, jr. radio operator, $536.61, purser, $60; crew, $22,300.75	33,374	46

Votes 364 & 484—Maintenance of Revenue Cruisers and Special Preventive Service—Continued

Entretien des croiseurs du Revenu et service préventif spécial—Suite

Hired Boats—Conc.—Fin

Board allowance, at 75c. to $2.25 per d	7,445 25
Travelling expenses of crew joining and leaving ship	958 60
British American Oil Co., Quebec: engine oil, etc., 1,680 gal., $1,210.35; sundry, $70.75	1,281 10
Carter, A. T., Gaspé: coal, 2,772.56 tons, $27,164.29; labour, $600.78; water, $463; sundries, $100.22	28,328 29
Department of National Defence: clothing, etc., $994.01; sundries,, $79.20; 5 p.c. added for handling, $53.63	1,126 84
Madden & Son, Quebec: coal, 159.35 tons, $2,117.18; sundries, $22.32	2,139 50
McKay, A. Co., Quebec, ($39,242.17)—	
Contracts: redecking *Margaret,* $22,980, less $6,894 paid in 1923-4 (page D—98); retubing after-boiler, $4,623; erecting cold storage room, $1,217; installing oil burning equipment, progress payment, 66⅔ per cent, $16,583.34	38,509 34
Labour, $469.10; steel boiler tubes, 48, $118.80; sundries, $144.93	732 83
Moreau, G. & Sons, Limoilou: asbestos cord, 230.25 lb., $303.01; asbestos sheets, 3,094 lb., $443.14; brushes, $111.60; canvas, 115 yd., $195.50; cartage, $165.30; castings, 1,997 lb., $179.73; fire bricks, $540; packing and waste, $167.10; paint, varnish, etc., $428.88; white zinc, 2,366 lb., $362.40; labour, $409.05; sundry supplies, etc., $551.73	3,857 44
Pickard, A. & Co., Charlottetown: coal, 1,394.49 tons, $13,673.97; labour, $774.50; water, $113.50	14,561 97
Pictou Marine Railway: anti-corrosive, etc., $230; hauling vessel, at 25c. per ton, $300; laying on ways, $540; labour, repairing vessel, $653.45; sundries, $24.10.	1,747 55
Terreau & Racine, Quebec: kitchen utensils, $305.81; oil, 95 gal., $129.35; paint and varnish, 171 gal., $606.08; waste, 1,427 lb., $313.94; white lead and zinc, 1,300 lb., $182.50; sundries, $1,149.50	2,687 18
Payments under $1,000: battery, $362; blue serge, caps, ensigns, etc., $481.36; board and travelling expenses, $379.16; electric light, gas and electrical supplies, $293.84; engine room supplies, $109.68; funeral expenses, $175; hospital expenses, $195; hardware, etc., $323.13; ice, $315; inspection fees, $130; labour, $613.04; laundry, $436.37; matches, soap, etc., $399.50; oil, $130.10; packing, 294.62 lb., $732.33; repairs, $248.30; steward's supplies, $125.33; tiling galley floor, $170; uniforms, 23, $287.50; water, $291.58; Weir feed-heater and tubes, $171.90; wireless messages, $246.05; wireless supplies and repairs, $242.15; sundries, $1,921.07	8,779 39

Steamer Grib ($24,266.53)

Wages: R. F. Coffin, chief officer, salary shown under Special Preventive Service: H. B. Bruhm, 1st. mate, $1,316.11; J. Murphy, chief engineer, $1,820; P. Moreau, 2nd. engineer, $1,495; H. A. Vaughan, wireless operator, $519.24; K. Aldred, oiler, $798.58, watchman, $3; S. Graham, watchman, $417, steward, $714.82; crew, $4,476.19	11,559 94
Board allowance, at 75c. per d	3,158 00
Acadian Supplies, Ltd., Lunenburg: coal, 105.75 tons, $1,083.93; sundries, $10.85.	1,094 78
Picard, A. & Co., Charlottetown: coal, 201.555 tons, $2,015.55; storage, etc., $48.76	2,064 31
Payments under $1,000: caps, cap covers, buttons, etc., $100.93; clothing, etc., $279.86; coal, 269.335 tons, $2,497.09; deck supplies, $154.25; manila rope, $104.20; making and trimming 9 uniforms, $270; oil, 402.5 gal., $217.18; petty expenses of Capt. R. F. Coffin, $151.02; paint, etc., $167.53; repairs to vessel, $565; scraping and painting bottom of vessel, $119; waste and packing, $137.02; water, $150.07; sundries, $1,476.35	6,389 50

Patrol Boat Stumble Inn ($9,609.21)

Wages: J. Reid, engineer, $45; watchmen, H. G. Campbell, $160, S. C. Hackett, $35, A. C. McNeil, $155	395 00

Votes 364 & 484—Maintenance of Revenue Cruisers and Special Preventive Service—Continued

Entretien des croiseurs du Revenu et service préventif spécial—Suite

Steamer Grib—Conc.—Fin

McKay, A. Co., Quebec: deck and engine repairs (contract), $2,500; underwater repairs, $650; sundry repairs, $259.51	3,409 51
Payments under $1,000; bedding, $183.55; deck and engine supplies, $253.02; gasoline, 6,229 gal., $2,016.59; motor oil, 219.5 gal., $267.55; hauling on marine railway, $428; life boat, $190; packing and waste, $105.57; paint, $127.13; repairs, $254.80; sundries, $1,978.49	5,804 70

Special Preventive Service—Service préventif spécial ($129,164.74)

Salaries, etc., at Ottawa: permanent officers' salaries, $34,743.80, bonus, $1,902.25; temporary officers' salaries, $3,760, bonus, $78.75.....(Page D—45)	40,484 80
Anderson, J. H., special officer, gr. 2, Saskatoon: $1,920; travel, etc., $497.50; caretaking and express, $28.55; telephone rent, from July 28, $32.40	2,478 45
Armstrong, T. E., enforcement officer, North Bay: $1,440; bonus, $18; travel, $234.26	1,692 26
Barton, J. C., special officer, gr. 2, Vancouver	2,040 00
Bisaillon, J. E., special inspector, Montreal: from July 1, at $2,460; expenses of automobile, $471.33	2,316 33
Bonetto, J. D., enforcement officer, Montreal, from Mar. 10, at $1,200	70 97
Bouskill, L. H., enforcement officer, Sudbury: $300; travel, $88	388 00
Brossard, W., enforcement officer, Montreal: 7 m. at $1,200, 5 m. at $1,680 (promoted to special officer, gr. 2, Nov. 1); bonus, $150.50; travel, $91.10	1,641 60
Cadotte, J. A., examiner, St. Hyacinthe: $1,680; travel, etc., $245.63	1,925 63
Capstick, J. W., St. Margaret's Village: 12 m. to Feb. 28, $300; travel, $35.50	335 50
Coffin, R. F., special officer, gr. 2, captain of steamer *Grib*	2,040 00
Corballis, H. J., enforcement officer, Moose Jaw: $1,440; bonus, $96; travel, $262.55	1,798 55
Côté, A. R., enforcement officer, Quebec: $1,440; bonus, $18; travel, etc., $64.40	1,522 40
Coyle, J., enforcement officer, Charlottetown: 2 m. to Feb. 28, at $200; travel, etc., $11.15	44 47
Danis, J. M., enforcement officer, Saskatoon: $1,440; bonus, $18; travel, etc., $445.85	1,903 85
Dawes, W. P., enforcement officer, St. John: 3 m. at $1,320, 9 m. at $1,440; bonus, $30; assistance, $104.50; travel, etc., $1,358.65	2,903 15
Dorion, W., special officer, gr. 1, Shediac, N.B., from Feb. 10, at $1,320, overpaid. 36c.	185 00
Duncan, J., special officer, gr. 1, Dalhousie, to June 30, at $1,560	390 00
Ellis, Miss J., special officer, gr. 1, Sarnia: from April 3, at $1,320; bonus, $74.58.	1,387 25
Farwell, Mrs. C. B., special officer, gr. 1, Sault Ste. Marie: 9 m. at $1,320, 3 m. at $1,440; bonus, $60.75	1,410 75
Ferguson, J. S., enforcement officer, Dominion No. 6, N.S., Sept. 3 to Feb. 28, at $200	98 85
Fidler, H., enforcement officer, Edmonton: $1,440, travel, $36.45	1,476 45
Floody, E., enforcement officer, Toronto: $1,440; bonus, $18; travel, etc., $431.21.	1,889 21
Fraser, F. R., special officer, gr. 2, Winnipeg: from June 1, at $1,920; removal expenses, from Sprague, $80.27	1,680 27
Hall, L. H., enforcement officer, Moose Jaw, travel, etc	462 18
Hardy, L., enforcement officer, Quebec: $1,440; bonus, $18; travel, etc., $41.35	1,499 35
Healy, T. J., enforcement officer, Halifax: $1,440; bonus, $18; travel, etc., $11.84.	1,469 84
Henley, W. C., special officer, gr. 1., Spry Bay, N.S	1,620 00
Hicklin, W. J., clerk-stenographer, Montreal: 6 m. to Mar. 31, at $1,440; bonus, $9.	729 00
Jacques, W. A., special officer, gr. 2, Windsor	2,040 00
Jamieson, Mrs., J. E., special officer, gr. 1, Prescott: $1,320; bonus, $75	1,395 00
Kearney, D. J. special exciseman, gr. 2, Montreal: $2,340; travel, etc., $540.40	2,880 40
Kellert, J. S., enforcement officer, Montreal	200 00
Kennedy, J. W., special officer, gr. 2, Sydney: $1,800; travel, etc., $147.90	1,947 90
Knowles, C. E., assistant inspector, Winnipeg	2,640 00

Votes 364 & 484—Maintenance of Revenue Cruisers and Special Preventive Service—Continued

Entretien des croiseurs du Revenue et service préventif spécial—Suite

Special Preventive Service—Service préventif spécial—Conc.—Fin

Labonté, V., enforcement officer, St. Joseph de Beauce: to Feb. 28, at $200; assistance, $66; travel, etc., $193.34	442 60
Lacouvée, A. C., special officer, gr. 2, captain of steamer *Margaret*	2,040 00
Lalonde, A. Y., enforcement officer, Montreal: 7 m. at $1,020, 5 m. at $1,680 (special officer, gr. 2, from Nov. 1); bonus, $183.75; travel, etc., $285.70	1,764 45
Loranger, G. A., special officer, gr. 2, Montreal: from Dec. 8, at $1,680; travel, etc., $120.35	648 74
Lynott, C. H., special officer, gr. 2, St. George, N.B.	2,040 00
Martindale, J. R., special officer, gr. 1, Vancouver: 3 m. at $1,320, 9 m. at $1,440; bonus, $32.25	1,442 25
Masson, J. A., enforcement officer, Montreal: 7 m. at $1,200, 5 m. at $1,680 (special officer, gr. 2, from Nov. 1); bonus, $150.50; travel, etc., $310.55	1,861 05
Matson, H., special officer, gr. 1, Vancouver: $1,440; bonus, $18	1,458 00
McHattie, Mrs. F., special officer, gr. 1, Niagara Falls: 9 m. at $1,320, 3 m. at $1,440; bonus, $60.75	1,410 75
McNamee, G. F., special officer, gr. 1, Montreal, 7 m. at $1,620, 5 m. at $1,680 (grade 2, from Nov. 1)	1,645 00
McNeil, F. X., enforcement officer, Iona, N.S., July 10 to Jan. 31, at $200	111 78
Norris, G. E., special officer, gr. 2, Victoria: $1,800; travel, etc., $19.75	1,819 75
Poirier, J. D., enforcement officer, Montreal, from Mar. 16, at $1,200	51 61
Rea, J., senior clerk, Edmonton, travel, etc.	232 10
Reaich, J., special officer, gr. 1, Vancouver: to Dec. 4, at $1,440; bonus, $12.69.	988 17
Richard, J., enforcement officer, St. Hyacinthe: $1,440; bonus, $18; travel, etc., $202.40	1,660 40
Robinson, F. P., special officer, gr. 2, Fredericton	2,040 00
Rowan, W. E., enforcement officer, Arnprior, Ont.: $1,380; bonus, $75; travel, etc., $115.20	1,570 20
Roy, Miss M., J., clerk-stenographer, Montreal: from Oct. 1, at $1,320; bonus, $93	753 00
Stewart, G. P., enforcement officer, Chatham, N.B.: April 1 to Jan. 31, at $200, Feb. 2 to Mar. 31, at $1,320 (special officer, gr. 2 from Feb. 2); travel, etc., $115.58	498 25
Ste. Marie, L., enforcement officer, Montreal, from Mar. 16, at $1,200	51 61
Stubbs, W. H., examiner, Winnipeg: $1,560; travel, etc., $166.20	1,726 20
Trench, Mrs. A. B., special officer, gr. 1, Bridgeburg: 9 m. at $1,320, 3 m. at $1,440; bonus, $60.75	1,410 75
Ward, J. special officer, gr. 1, Vancouver, Mar. at $1,320	110 00
Warwick, G. S., special officer, gr. 1, Vancouver: 3 m. at $1,320, 9 m. at $1,440; bonus, $32.25	1,442 25
Young, A., special officer, gr. 2, North Sydney	2,040 00
Travel, etc. of Ottawa officials: A. Goulet, $345.40; J. H. Langevin, $246.10; W. F. Wilson, European trip, $1,072.97	1,664 47
Expenses incurred by seizing and preventive officers, etc.: Alberta Provincial Police, $323.10; Quebec Liquor Commission, $419.30; sundry, $2,905.25	3,647 65
Office contingent expenses: express, $891.36; subscriptions, $35; telephone rent to May 31, $6.80; telephone tolls and telegrams, $1,122.77	2,055 93
Examination of foreign literature	200 00
Royal Ottawa Golf Club, entertainment of delegates	96 25
Legal service: Davison and Forsyth, Halifax, services in the case of the Department vs. W. N. MacDonald, Sydney, on account of the ss. *Restless*, $1,060.90; sundry, $88.70	1,149 60
Amount refunded in error to salary vote at Vancouver (*re* J. Reaich), instead of to Revenue Cruisers and Preventive Service	104 52
	316,908 22

Votes 364 & 484—Maintenance of Revenue Cruisers and Special Preventive Service—Concluded

Entretien des croiseurs du Revenue et service préventif spécial—Fin.

LESS—Bonus charged to Vote 363, Provisional Bonus Allowance (Page D—141)	3,321 77	
Allowance for uniforms, charged to Miscellaneous Customs (Page D—52)	150 00	
Sale of propeller blade (ss. *Margaret*)	32 25	
		3,504 02
Total		$ 313,404 20

Vote 364—Secret Preventive Service—Service préventif secret

Amount expended by Justice Department on secret preventive service ..... $ 6,921 82

Exchequer Court Award—Jugement adjudicatif de la Cour de l'Echiquier

Macdonald, Wentworth, North Sydney, N.S., principal of award (taxed costs, $406.47, paid in 1925-26 ..... $ 59,767 07

Public Service Retirement Act, 1920—Loi de retraite du Service public

Expenditure detailed under Finance Department, Part F ..... $ 37,514 95

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu

Head Office, Ottawa—Bureau-chef, Ottawa ($320,747.26)

Salaries, $273,207.70; bonus allowances, $7,067.81. ..... (Page D—48)	280,275 51
Travelling expenses: R. W. Breadner, $47.65; C. F. Elliott, $391.75; R. G. Graham, $532.93; C. E. Gruson, $164.95; J. H. Hayes, $29.35; R. B. Law, $72.85; C. H. MacDonald, $652.61; H. McLaughlin, $22.70; J. Muir, $225.10; T. R. Russell, $573.25; R. Sharp, $375.42; W. O. Simpson, $344.75; R. Swift, $211.13; P. H. Tod, $565.51	4,209 95
Legal services: Finkelstein, Finkelstein, White, Berg and Layton, Winnipeg, $1,262.14; sundry, $5,197.99	6,460 13
Department of Public Printing and Stationery, supplies	25,699 36
Express and freight, $2,927.82; advertising, $39.68; subscriptions to commercial journals, $155; translation, $46; departmental solicitors' fees to Ontario Law Society, $46; sundry office expenses, $887.81	4,102 31

NOVA SCOTIA—NOUVELLE-ECOSSE

Halifax District—District d'Halifax ($60,597.93)

Salaries, etc.: J. P. Edwards, inspector, $4,000, travel, $40.78; A. K. Baillie, $2,100, travel, $22.20; J. Bingay, $2,000; I. S. Blaikie, to Sept. 30, $540; E. M. Clarke, $840; U. D. Conrad, $840; H. D. Creighton, $2,400; V. M. Currie, to May 20, $90.48 (resigned); M. G. Cutlip, $840; M. E. Davidson, $1,140; H. A. DesBarres, $960; W. Dickson, $1,500, bonus, $154, travel, $162.59; P. L. Durant, $1,320, bonus, $186; J. E. Ells, $1,500, bonus, $154; E. M. Fahie, $840; W. M. Gladwin, $840; A. B. Godfrey, $1,080; W. R. Harris,

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

Halifax District—District d'Halifax—Conc.—Fin

$1,500, bonus, $154; D. S. Hart, $2,200, travel, $1,623.25; D. M. Hawboldt, $840; T. M. Henrion, $840; L. M. How, $900; R. H. Humphrey, $1,900; M. I. Irish, $840; C. Johnston, to Sept. 15, $343.75 (resigned); W. G. Kent, $3,000, travel, $135.35; D. B. Ledden, $900; K. I. Lee, $840; A. E. Leedham, $840; D. M. E. LeMoine, $840; H. A. Macdonald, $1,500, bonus, $154; A. P. MacKay, to June 10, $233.33; M. M. MacWilliams, $1,000.81 (7 d. leave); J. D. Matheson, $840; E. McGibbon, to April 10, $20 (resigned); W. H. Morrow, $1,650, bonus, $54, travel, $34.60; S. B. Rhude, $1,320, bonus, $186, travel, $15.65; G. H. Saunders, $1,500, bonus, $154; N. L. Sherman, $1,500, bonus, $154, travel, $11.60; A. Siteman, $840; V. Smardon, $840; V. Smith, $840; A. E. Spence, to Aug. 3, $225.32; F. P. Tobin, $900..... 55,219 71

Meals for staff, during rush hours, $67.70; postage, $3,900.23; telephone rent, 13 m., $61.54; sundry office expenses, $623.12..... 4,652 59

Sydney Unit: R. McVicar, salary, $600; D. MacKay, stenographer, 11½ m. to Sept. 15, at $10; sundry office expenses, $10.63..... 725 63

PRINCE EDWARD ISLAND—ILE DU PRINCE-EDOUARD

Charlottetown Unit—Bureau de Charlottetown ($7,000.25)

Salaries, etc.: P. Pope, asst. inspector, $900, travel, $3.50; E. Bourke, $960; A. B. Cosh, $1,500, bonus, $154, travel, $3.50; G. E. Ritchie, $1,500, bonus, $154; O. H. Ritchie, 11 m., $825; F. D. Sutherland, to Sept. 30, $450..... 6,450 00

Postage, $413; information from city weigh scales, $55; sundry office expenses, $82.25 ..... 550 25

NEW BRUNSWICK—NOUVEAU-BRUNSWICK

St. John District—District de St-Jean ($29,144.36)

Salaries, etc.: N. P. MacLeod, inspector, $4,000, travel, $497.35; G. M. Belyea, $780; A. L. Campbell, $900; E. B. Clark, to May 31, $150; E. Climo, to July 31, $200; L. H. Cochrane, Aug. 26 to Oct. 31, $109.68; G. E. H. Corbett, to June 30, $210; W. H. Estabrooks, $1,380, travel, $1,767.22; F. H. Gardner, $1,800, bonus, $40, travel, $1,595.77; A. E. Hawkins, to June 30, $150; H. P. Henderson, $900; R. D. Hoben, to May 31, $450; F. W. Lanyon, to June 30, $120; A. G. Lingley, $780; K. W. Lingley, to Oct. 31, $455; C. A. Masters, $1,500; O. A. Reid, to July 31, $440; M. A. Rogers, $1,020; L. F. Sewell, $1,320, bonus, $186; J. A. Short, $780; G. A. Spicer, $780; G. M. Thompson, $1,260; A. C. Turner, 11 m., $825; F. I. Walker, from June 24, $600.16; H. C. Wilson, $2,000, travel, $338.95..... 27,335 13

Postage, $1,386.26; telephone rent, $156.55; sundry office expenses, $266.42..... 1,809 23

QUEBEC—QUÉBEC ($364,633.96)

Montreal District—District de Montréal ($288,376.18)

Salaries, etc.: P. F. McCaffrey, inspector, $4,500, travel, $175.55; J. H. Alexander, $1,600, bonus, $54; M. Amyot, $960; E. Armstrong, $780; V. Aubé, $900; M. C. Aubry, $960, bonus, $315; D. S. Ball, $900, bonus, $315; B. Bastien, $900; J. Beaubien, from May 26, $764.51; A. B. Beauchamp, $900, bonus, $315; M. Beauchamp, $900; P. E. Beauchamp, $1,800, bonus, $40, travel, $104.25; E. Beaudoin, $900; R. S. Beaudry, $900, bonus, $315; P. M. Bellhouse, $1,800; T. F. Bermingham, $1,800, bonus, $40; E. Bernard, $900, bonus, $210; B. Bonneville, $900, bonus, $315; J. E. Bourget, $1,800, bonus, $40; E. Brault, $900, bonus, $315; R. Bricault, $900; P. Brosseau, $1,800, travel, $367.45; A. M. Bulmer, $1,800; F. C. Bush, $1,600, bonus, $54; J. J. Campbell, $1,800, bonus, $40; M. L. Caron, $960; C. B. K. Carpenter, $1,800, bonus, $40; V. Casgrain, $2,000; L. Castagner, $900, bonus, $315; H. L. Chandler, $1,600, bonus, $54, travel, $30.10; F. C. Charlebois, $1,600, bonus,

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

Montreal District—District de Montréal—Con.—Suite

$54; R. Cleary, $900; M. Clerk, to Aug. 31, $300; F. C. W. Clifford, $1,600, bonus, $49.50; J. Cloutier, $900; C. Collette, $900, bonus, $315; F. J. Coonan, $1,600, bonus, $54, travel, $5; P. Corbeil, $900, bonus, $315; T. F. Coughlin, $1,600, bonus, $54; E. Cummings, $900, bonus $315; A. de Boishébert-Gasté, to Aug. 31, $300, bonus, $131.25; F. Defoy, $1,600, bonus, $54; E. M. Delfosse, $960, bonus, $315; A. Descarries, $1,800, bonus, $40; A. Desrosiers, $900; L. Destroismaisons, $1,600, bonus, $54; P. Domville, $1,800; F. Duclos, $900; J. H. D. Duffy, to Oct. 6, $825.78, bonus, $27.87 (deceased); J. Dunlop, $2,700; B. Dupré, to Oct. 31, $525; P. J. Durkin, $1,800, bonus, $40; V. Erskine, $900, bonus. $315; M. Ethier, $900, bonus, $315; M. Fauteux, $900; W. E. Fenwick $2,000; K. H. Finch, $900; W. H. Fisher, $2,400; K. Fitzpatrick, $900; A. G. Foot, $2,200; F. Fowler, $1,800, bonus, $40; B. Gagné, $900, bonus, $315; M. Gahan, to July 31, $240; A. J. Gallagher, $1,600; B. Gauthier, $900; W. J. Gerrard, $1,600, bonus, $54, travel, $116.25; H. G. Gillingham, $1,600, bonus, $9; M. F. Gilmour, $900; T. B. Gould, $1,600, bonus, $54; H. D. Grace, $1,800, bonus, $40; A. J. Grant, $2,000, travel, $422.55; G. Gravel, $900; N. V. S. Gregory, $1,800, bonus, $40; J. A. Gunstone, $1,600, bonus, $54; J. N. Hall, $1,600, bonus, $54; P. J. Heelan, $1,600, bonus, $54; E. A. B. Henry, $900, bonus, $315; M. T. Hoey, $900; R. T. Hogan, $1,800, bonus, $40, travel, $1.50; H. Holden, $1,600, bonus, $54, travel, $29.05; K. G. Holiday, $1,800; S. Hooper, $900; B. J. Hughes, $1,600, bonus, $54; R. Joubert, $1,800, bonus, $40, travel, $7.60; L. Juneau $900; E. M. Kearns, $900; M. A. Keating, $1,600, bonus, $54; G. G. Kelly, to Oct. 31, $525; J. B. Kreps, $2,700, travel, $188.59; M. R. Laberge, $960, bonus, $315; C. E. Lacoste, $2,000; R. Lajoie, $900; E. Lapierre, $1,800, bonus, $40; G. Laprairie, to June 30, $180; J. E. Laurendeau, $1,800, bonus, $40; G. A. Lemieux, $1,600; M. Lemieux, $900; G. C. Leroux, $3,600, travel, $40.15; H. Lussier, $900, bonus, $315; A. Lyons, $1,600; C. L. Maguire, $2,000, travel, $18.30; M. Mahoney, to Sept. 30, $450; L. Maillet, $900; J. Marion, $900; D. McAnally, $900; M. McCaffrey, $900; C. C. McCulley, $1,800, bonus, $40; J. O. McDonell, $1,600; W. McGrath, $1,600, bonus, $54, travel, $57.20; G. L. McKee, $1,800, bonus, $40, travel, $546.30; C. F. McKenna, $1,600, bonus, $54; J. J. McMorrow, $2,400; H. McShane, $900; E. C. Miner, $2,000; A. W. Moffatt, $2,000; C. E. Monty, $1,600; W. E. Moore, $1,600, bonus, $54; J. F. Morewood, $2,100; E. H. Morlidge, $2,100, travel, $4.30; Y. Mouton, $960; G. Mulhall, $1,800, bonus, $40; M. C. Mullarkey, $2,000, travel, $223.03; D. J. H. Murdoch, $3,000; W. T. Murphy, $1,800, bonus, $40; T. Naish, $900; G. F. Neville, $1,800, bonus, $40; C. D. O'Brien, $1,800; J. H. O'Brien, $1,800, bonus, $40, travel, $1.30; E. O'Connor, $900; J. F. O'Keefe, $1,400; A. M. O'Neill, $900; E. P. O'Neill, $2,500; F. J. O'Neill, $2,000; A. F. O'Reilly, $1,020, bonus, $315; F. S. O'Reilly, $1,600, bonus, $54; J. R. Parenteau, $1,800, bonus, $40, travel, $645.05; R. Patenaude, $960, bonus, $315; H. Pearson, $1,500, bonus, $154; M. Pearson, $900; J. Pennington, $1,600, bonus, $54; M. E. Pettener, $900; A. P. Phelan, $1,600, bonus, $54; B. H. Phillips, $1,600, bonus, $54; M. Plourde, $900, bonus, $315; D. Pollock, $1,600, bonus, $54; L. Poupart, $900; M. E. Poupore, $900, bonus, $315; W. H. Pridmore, $1,600, bonus, $54; F. X. Prud'homme, $1,800; E. K. Quinlan, $1,020; R. Rheaume, $900; H. B. Richey, $1,600; B. Rioux, $900; M. A. Ritchot, $1,020; B. Robert, 9½ m., $712.50; W. W. Robertson, $2,000; W. M. Robinson, $900; A. L. Ross, $1,800, bonus, $40; M. Roussin, $1,020; A. H. Rowland, $3,300, bonus, $9.85; H. C. Russell, $1,600, bonus, $54; M. S. Rutherford, $1,600, bonus, $54; K. Ryan, to July 31, $340; R. B. Sarault, $900, bonus, $315; W. H. Scott, to Jan. 31, $1,333.30; H. S. Semple, $1,600; E. B. Senecal, $900, bonus, $315; F. H. Shallow, $1,800, bonus, $40; J. C. Smith, to Nov. 30, $1,200, bonus, $26.64, travel, $5; T. Stock, $1,600, bonus, $54; J. J. Swift, $1,600, bonus, $54; S. Taillon, $900, bonus, $315; L. Taylor, $1,800, bonus, $40; J. A. Terroux, $900, bonus, $315; J. W. Thomas, $1,600, bonus. $54; R. C. Thorne-

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

Montreal District—District de Montréal—Conc.—Fin

loe, $1,800, bonus, $40; T. Tining, $900, bonus, $26.25; B. Tramblay, $1,020, bonus, $315; K. Trihey, $1,020; L. J. Trottier, $1,800, bonus, $40; C. Turcot, $900; W. Turcot, $1,600; B. Villeneuve, $900; M. Vinette, $900; V. Walker, $900, bonus, $315; C. M. Watson, $960; C. Wilkinson, to May 31, $120; T. C. Wilkinson, $1,600, bonus, $54; N. K. Wood, $900..... 274,447 97

Meals during rush hours, $278; street car fares, $495; postage, $9,698.54; telephone rent, $1,084.15; sundry office expenses, $2,372.52..... 13,928 21

Quebec District—District de Québec ($76,257.78)

Salaries, etc.: E. Rochette, inspector, $4,000, travel, $118.55; J. Audet, $1,080; H. Baillargé, $960; J. A. Beaubien, $2,000, less $1 deduction, travel, $81.80; A. Bédard, $1,600.02, bonus, $54; C. Belleau, $840, bonus, $315; J. A. Bisson, $1,600, bonus, $54, travel, $17.65; H. Bouffard, $1,020; M. Bouffard, $900; T. L. Brodie, $2,400; G. Cantin, $1,140, travel, $2.50; C. W. L. Carrier, $1,500, bonus, $154, travel, $1,280.85; G. Colley, $1,500; F. Coulonval, $1,600, bonus, $54, travel, $253.40; H. Denault, $960; A. Dostie, $780, less 50c. deduction; M. Duhamel, $780; G. Esnouf, $840, less 50c. deduction; A. Faucher, $900; B. Filteau, $780; E. Frenette, $780; M. Fugère, $780, bonus, $315; J. G. R. Gareau, $1,680, bonus, $50; Y. Gaudry, less 14 d., $1,154.85, bonus, $248.29; L. Gauvin, $2,200; A. M. Gingras, $840; L. G. Gosselin, $900, bonus, $315; P. Guertin, $1,800, less $1 deduction, bonus, $40, travel, $906.70; J. Hall, $1,500, bonus, $154; H. Julien, $1,020; A. Laberge, $960, bonus, $315; M. L. Lachance, $780, less 50c. deduction, bonus, $315; A. Lafrance, $1,500, bonus, $154, travel, $5.30; L. Lambert, $2,100, travel, $778.31; M. Lavigne, $779.99, bonus, $315; G. Lemay, $780, bonus, $315; P. Lemieux, $1,600, bonus, $54; St. G. Le Moine, $1,800, bonus, $40, travel, $546.15; G. Létourneau, $960; B. Paré, $1,080; J. Pinault, $1,500, less $1 deduction, bonus, $77.02, travel, $352.04; G. Poulin, $960, bonus from Sept. 17, $169.75; J. A. Rose, $1,600, bonus, $54, travel, $77.50; J. A. Thivierge, from May 23, $1,715.06, travel, $9.45; J. Thomson, $1,800, less $1 deduction, bonus, $40; M. M. Turgeon, $960, bonus, $315; P. Vallée, $960, bonus, $315; L. H. G. Van Borren, $1,500, bonus, $154, travel, $1,058.72; E. R. Vincent, $1,800, bonus, $40, travel, $37..... 74,916 40

Postage, $1,002.15; telephone rent, $157.97; sundry office expenses, $181.26..... 1,341 38

ONTARIO ($502,906.93)

Belleville District—District de Belleville ($19,631.57)

Salaries, etc.: W. L. Doyle, inspector, $2,500, travel, $942.95; S. Cournyea, $840; N. Fairman, $780, travel, $24.25; J. Fargey, $840; S. J. Gilmore, $1,800, travel, $136; M. Hearst, to June 30, $165; A. L. Johnson, $1,800, bonus, $40, travel, $10.90; H. Jones, $1,700, bonus, $50, travel, $23.99; H. Owens, $780; L. C. Pattrick, $1,500, bonus, $154, travel, $44.40; M. Quinn, $840; Sybil Ross, $780, Sylva Ross, $780; J. M. Sandford, $840, bonus, $315; R. Stevens, $840.... 18,526 49

Postage, $683; telephone rent and tolls, $202.49; sundry office expenses, $219.59. 1,105 08

Fort William District—District de Fort-William ($16,657.10)

Salaries, etc.: C. England, inspector, $3,000, travel, $155.35; H. Armstrong, $900; M. Chapman, $1,020; H. L. Faulkner, $1,020, bonus, $315, travel, $1.60; E. J. Hodgson, to Sept. 30, $450; J. C. Hunter, $2,000, travel, $1.60; E. R. Patrick, $1,500, bonus, $154, travel, $1.60; R. M. Ross, $850; E. Stewardson, $780; F. E. Stewardson, $1,140, bonus from June 4, $259.88; M. Stitt, $900; V. W. Tonkin, $780 ..... 15,229 03

Postage, $1,308.39; telephone rent, $61; sundry office expenses, $58.68..... 1,428 07

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

Hamilton District—District d'Hamilton ($97,887.06)

Salaries, etc.: C. S. Walters, inspector, $4,500, travel, $377.31; G. A. Blandy, $900, bonus, $315, travel, $1; A. Butler, $780; W. J. Callaway, $2,400, travel, $32.60; J. T. Cauley, $1,320, bonus, $186; J. G. Church, $1,800, bonus, $40, travel, $46.75; V. Collier, $900; L. Cox, $780; H. Coutts, $780, travel, $41.60; M. Craig, from June 1, $650; K. Donohue, $840; M. Dwyer, $780; J. H. Emerton, $1,620, bonus, $54, travel, $1; M. Epps, $900; R. D. Euler, $1,500, travel, $5; M. A. D. Farmer, $900; M. Feast, to Sept. 30, $420, travel, $2.50; R. J. Ferguson, $1,620, bonus, $54, travel, $333.15; J. P. Francis, to July 31, $733.32; F. E. Furlong, 11 m. $825; D. Furneaux, $900; E. Galvin, $780; W. J. Gentle, $1,500, bonus, $154; A. Hartley (resigned Oct. 19), $845, bonus, $18.75, travel, $94.70; C. Hewson, $840; G. Hildreth, $800; H. Hodson, $720; M. C. Horning, less Feb. 1 to Mar. 16, $788.71, bonus, $276.05; I. E. Hostein, from June 1, $750; W. H. Hunt, $2,300, travel, $24.65; A. D. Hutchings, $840, bonus, $315; G. Johnson, $840; C. J. Johnston, June 1 to Oct. 15, $270 (resigned); H. Jones, $1,080; L. M. Jones, $900; M. Land, to Jan. 31, $650; M. A. McGowan, $780; A. A. McGrory, $1,800, bonus, $40; J. D. McHaffie, $1,080; M. I. McKeen, $780, travel, $76.90; V. Mills, $780; M. Milne, to Sept. 30, $450; A. Mitchell, $900, travel, $2.50; T. G. Moore, $1,620, bonus, $54; R. Neal, $900; W. Nicholson, $1,620, travel, $468.10; J. E. O'Sullivan, $1,500, bonus, $154, travel, $167.10; H. A. Parker, $1,260, travel, $211.44; C. Paul, $780; C. M. Piercy, $1,800, bonus, $40, travel, $9.70; B. Pree, $900; M. Rowland, $780; G. H. Saunders (resigned Sept. 19), $507, bonus, $147.87; J. W. Sheppard, $1,800, bonus, $40, travel, $25.05; G. J. Smith, $1,080, bonus, $315; J. G. Smith, $900; L. T. Smith, $900; M. Sweeney, to July 31, $240; M. Thompson, $780; J. W. Watters, $1,320, bonus, $186, travel, $162.39; J. Wren, $1,080, bonus, $315, travel, $165.36 ..... 71,142 50

Meals for staff, during rush hours, $41.40; express and freight, $97.94; postage, $4,382.25; telephone rent, $290.43; sundry office expenses, $573.23 ..... 5,385 25

Brantford Unit: H. H. Powell, asst. inspector, $2,400, travel, $3.65; E. M. Hamlin, $840; N. Hanna, $780, travel, $12.50; A. M. Hart (resigned Feb. 28), $715, travel, $12.50; A. M. Powell, $1,080; M. Raymond, $960; postage, $299.59; telephone rent, $39.48; sundry office expenses, $73.57 ..... 7,216 29

Kitchener Unit: G. Reddon, asst. inspector, $1,800, bonus, $40, travel, $164.35; E. M. Good, April, $50; C. J. Heimrich, from April 14, $1,735, bonus, $38.56, travel, $188.85; P. Hymmen, $780; janitress, $144; postage, $205.04; telephone rent, $42.16; sundry office expenses, $126.16. ..... 5,314 12

St. Catharines Unit: E. J. S. Brown, asst. inspector, to July 31, $900, travel, $58.34; M. Armstrong, $780, travel, $54.25; F. C. Ball, $1,800, travel, $50.80; L. Buchanan, $660; W. Nicholson, $1,500, bonus, $154, travel, $30.90; M. Sullivan, $840, travel, $74.05; G. Waldron, $780, bonus, $315; postage, $563.88; telephone rent, $73.55; sundry office expenses, $194.13 ..... 8,828 90

Kingston District—District de Kingston ($30,120.31)

Salaries, etc.: C. E. Millar, inspector, $3,600, travel, $476.65; E. L. Allen, $840; H. Ashley, $900, bonus, from Dec. 1, $105; M. R. Black, $840; M. Blomeley, $840; C. A. Campbell, to Jan. 31, $1,666.60, travel, $36.22; A. T. Carleton, $840, bonus, from May 1, $288.75; M. Downie, $1,500, bonus, $154; C. Finkle, to Aug. 31, $325; F. A. Haffner, $1,600, bonus, $54, travel, $2.56; M. Kennedy, $780; R. Madden, $1,500; C. McCammon, $900; M. Millan, $840; M. Mills, $840; A. E. Payne, $1,080; H. L. Porter, $1,800, bonus, $40, travel, $111.20; B. Stewart, $840; C. Tweddell, from May 1, $715; J. Watson, $1,500, bonus, $154, travel, $29.12 ..... 25,198 10

Lunches during rush hours, $23.95; postage, $1,619.73; telephone rent, $69.24; storage of car, $25; sundry office expenses, $107.99 ..... 1,845 91

Brockville Unit: H. G. Breakell, asst. inspector, $1,800, bonus, $40, travel, $130.50; F. H. Nolan, $900; postage, $99.70; telephone rent, $45.56; sundry office expenses, $60.54. ..... 3,076 30

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

London District—District de London ($70,632.56)

Salaries, etc.: G. Tambling, inspector, $4,000, travel, $49.42; M. Andrewes, $900; G. Blandford, $1,500, bonus, $154; R. S. Booth, $1,320, bonus, $186, travel, $3.70; F. Bulivant, $840; W. E. Capewell, $1,020, bonus, $315; R. Collins, $840; M. Connor, $840; O. Cook, to Feb. 5, $712.50; J. M. Dickinson, to Aug. 31, $700; M. Dunn, $840; B. Finch, to Dec. 31, $630; L. Francis, $840, bonus, $315; H. Gordon, $840; W. G. Harding, $1,680, travel, $49.21; A. Henderson, $840; A. Hicks, less 6 d., $826; M. Hopwood, $840; W. H. Irvine, $1,320, travel, $8.05; N. Jones, $840; J. C. Kennedy, $2,000, travel, $36.90; F. Kilbourne, to May 31, $110; W. H. Line, $2,000; M. MacLeod, $840; E. Magee, $840; L. Mason (resigned Dec. 14), $591.61; A. Mawhinney, $900; N. McDougall, to Dec. 31, $630; A. Mills, $840; A. Minielly, $840; H. Morgan, $1,320, bonus, $186, travel, $52.38; A. Nichols, $840; H. I. Orr, $1,800, bonus, $40, travel, $50.35; M. Parkes, $840; W. Pether, $840; G. Plewes, less 14 d., $808.39; J. W. Plewes, $3.000, travel, $21.50; E. J. Robson, $840; E. M. Robson, $900, bonus, $315; B. Shoebottom, $840; C. Smith, $840; E. K. Switzer, $840; C. Sykes, $840; L. Thompson, $840; D. Walker, $840; T. Walker, to Sept. 30, $450; E. Walton, $840; L. Walton, $840; F. J. Weldon, $1,500; M. Williamson, $840; J. N. Wood, $2,200; J. H. C. Woodward, $1,680, travel, $316.29; C. Wright, $900 ..... 59,337 30

Postage, $3,585.91; telephone rent, $147.24; sundry office expenses, $319.94 ..... 4,053 09

Stratford Unit: A. J. Roberts, asst. inspector, $1,600, bonus, $54, travel, $87.35; E. E. Gasson, $780; postage, $59.37; telephone rent, $54.36; sundry office expenses, $35.20. ..... 2,670 28

Walkerville Unit: C. V. Waters, asst. inspector, $2,000, travel, $81.25; C. Leyden, $1,800, bonus, $40, travel, $57.80; M. Paré, to Sept. 30, $360; postage, $118.16; telephone rent, $56.88; sundry office expenses, $57.80. ..... 4,571 89

Ottawa District—District d'Ottawa ($98,289.37)

Salaries, etc.: K. Fellowes, inspector, $4,000, travel, $5.60; F. W. Allen, $1,600, bonus, $54; J. Arnoldi (resigned July 21), $214.50; M. Arter, $840, less $2.05 deductions; V. Bannister, $900; B. Barbeau, $780, less $2.95 deductions; J. H. Barker, $2,000, travel, $414.99; L. Beauregard, $840; R. Benwick, $780; V. Bernard, $1,080; K. Berry, $780; E. E. Botten, $2,000, travel, $70.85; H. E. Boyd, $1,800, bonus, $40; C. N. Bradley (resigned Jan. 17), $907.10; M. Brigham, $780; C. S. Brunton, $3,000, travel, $685.29; C. Buchan, $840, less 2 d. leave and $6.15 deductions, $829.96; E. Buchan, $840, bonus, $315; E. A. Carroll, $780, bonus, $315; M. Clark, $780; L. Curry, $780; P. Dagg, $780, bonus, $315; A. Davie, $900; R. W. Davies, $780; D. Desrosiers, $780, bonus, $315; B. Doran, $780, less $20.35 deductions; M. Doyle, to Nov. 7, $470.17, less 85c. deduction (leave without pay); M. Dunne, to July 14, $172.58, less $2.55 deduction (resigned); R. Emery, $900, less $1.05 deduction; M. English, $780; Y. Farley, to June 14, $123.33, less $2.55 deduction (resigned); W. F. Findlay, $1,500, bonus, $154; P. A. Frappier, $1,200, travel, $317.75; R. A. Fraser, $1,140; D. Garner, to July 15, $203.21; N. Garner, $900; F. D. Gervais, $2,000, travel, $391.35; G. J. Graham, $1,320, bonus, $186; B. Hagan, $1,260; F. A. Humphreys, $1,320; J. Jelly, less 23½ d., $730.72, bonus, $295.10; E. Johnson (resigned May 13), $88.70; J. O. Jones, $2,000, travel, $488.44; W. F. Kelly, $1,500, bonus, $154; L. Kemp, $840; W. Landriau, $900, bonus, $315; B. Leggatt, (resigned Sept. 29), $298.33; I. Linton, $840; N. Longtin, $1,500, bonus, $154; I. Lyon, $780; M. Mabee, to Aug. 31, $250, less $3.40 deduction; A. H. Mattice, $1,320, bonus, $186; H. McGirr, $780; I. Mills, $780; B. Mitchell, $780, less $4.25 deductions, bonus, $315; D. Muirhead, $1,600, bonus, $54, travel, $59.60; A. Neven, $780; E. Nichol, $780, bonus, $315; N. Northrop, $780, bonus, $315; M. O'Farrell, $780, bonus, $315; I. Ogilvie, $780; B. Paynter, $1,080; O. Pommerville, $1,500, bonus, $154; F. W.

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

Ottawa District—District d'Ottawa—Conc.—Fin

Potts, $2,000, travel, $155.29; M. J. Powell (resigned Sept. 22), $372.66; K. Pratt, $780, less $3.60 deductions; M. Quain (resigned Aug. 12), $219.35, less $5.10 deductions; E. Reid, to June 30, $150, bonus, $78.75; M. Reinhardt, $840; E. Richter, $840, less 1 m. leave and $8.85 deductions, $761.15; H. H. Roger (resigned Dec. 5), $652.90; I. Russell, $780, bonus, $315; M. Ryan, $780; M. Sabourin, $840, bonus, $315; L. Salley, $780, bonus from Aug. 1, $210; M. Scharfe, $780; K. Selleck, $780, less $3.80 deductions; M. Skuce (resigned Nov. 21), $500.50, less $1.70 deductions, bonus to Sept. 30, $157.50; E. Smith, $780, bonus, $315; H. Smith, $840; M. Snipper, $780; G. H. Stanley, $1,600, bonus, $54, travel, $17; F. Stone, $780, less 51 d. leave and $1.61 deduction, $671.45, bonus, $271.81; C. Swan, $780; E. Taylor, $840; A. Trickey, $780, bonus, $315; J. Waddell, $780, bonus, $315; M. Ware, $900; E. Young, to Oct. 18, less 19 d., $537.08 (resigned) 94,558 81

Meals during rush hours, $33.30; express, $162.57; postage, $3,276.77; sundry office expenses, $257.92. ..... 3,730 56

Toronto District—District de Toronto ($169,688.96)

Salaries, etc.: H. D. Paterson, inspector, $4,500, travel, $325.22; H. Allen, $900; P. Averill, $900; F. G. Beer, $1,500, bonus, $154; M. Blackburn, $900; L. E. Bloye, $840, less $1.13 deduction; A. R. Bowra, $1,080; W. A. Bradley, $1,500, less $2.02 deduction; E. A. Bray, $1,320, bonus, $186; M. W. Breadner, $1,140; J. F. Bremner, $1,320; B. A. Bristol, $900; A. Buchanan, $1,500, bonus, $154; E. H. Burr, $1,680, bonus, $50; G. Burton, $1,080; K. Byrne, $900; F. B. Cameron, $960; B. H. Challenor, $1,320, bonus, $186; M. L. Cornett, $1,080; M. N. Cornett, $1,080; N. M. Craig, $1,020, less $3.91 deduction; V. C. Davey, $960, bonus, $315; N. Dempster, $900, less $9.68 deduction; C. H. R. Devey, from May 9, $1,342.74, bonus, $137.86; K. E. Devitt, $1,320; A. O. Ellis, $1,320, bonus, $186, travel, $51.90; G. S. Farrell, $1,320; E. Ferris, $900; J. R. Finlayson, $1,620; G. I. Fisher, $1,200; M. Forsyth, $900, less $7.93 deduction; W. B. J. Fraser, $1,500, bonus, $154; M. R. Gellatly, $1,320, bonus, $186; G. George, $900, less $1 deduction, H. M. George, $1,620, bonus, $54; T. Gillespie, to Oct. 31, $770; L. Glionna, $1,080, less $7.86 deductions; F. J. Graham, $2,700, travel, $36; I. Green, $900; M. M. Gregor, $7.80, less $2.10 deduction; W. R. Griffiths, $1,320, bonus, $186; A. V. Hagerman, from Aug. 12, $573.39; F. J. Hamilton, $1,680, bonus, $50; M. G. Hamilton (resigned June 21), $162; I. Hayward, less 6 d., $944.52; C. E. Henry, $1,750, bonus, $50; M. Hewer, $900; F. P. Hopkins, $3,000; A. C. W. Horne, $1,800, travel, $56.50, bonus, $40; F. B. Houston, April, $125; R. H. Jenkinson, $1,500, bonus, $154; F. J. Johnson, $1,680, travel, $25.69; R. J. Johnson, $1,500, bonus, $154; F. Kelly, $900; M. Kennedy, $900; M. G. Kennedy, $960; E. S. Kent, $1,320, less $73.75 deduction, bonus, $186; M. Kerr (resigned May 24), $106.45; G. Kimball, to May 31, $120; R. J. Kirke, $1,320; L. G. Leslie, $960, less $2.37 deductions; I. Lillow, $900; B. M. Little, $1,080; P. I. Lockhart, $960, less $19.44 deductions, P. M. Lockhart, $960, less $15.43 deductions; J. P. Macdonald, $1,600; A. A. McCartney, $900; G. B. McClellan, $1,380, bonus, $186; C. S. McCollum, $1,600, less $4.30 deduction; G. C. McDonald, $2,000, travel, $48.40; F. A. McDonald, $1,380, bonus, $50, travel, $17.50; I. McDougall, $960; P. C. McGovern, $1,320, bonus, $186; M. V. McGuire, $900; G. A. McIntyre (resigned July 12), $220.16; L. V. McKenzie, $1,320; D. G. McLachlan, $1,500, bonus, $154; E. McLachlan, $960; R. L. McMillan, $1,800, bonus, $40; M. A. McWilliams, $900; K. L. Miller, $1,080, less $12.34 deductions; B. L. Monkhouse, $1,800, bonus, $40; H. E. Morrison, $960; T. J. Mumford, $1,320, bonus, $186; M. Murray,

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

Toronto District—District de Toronto—Conc.—Fin.

$900; M. G. Nagle, $900, bonus, $315; H. Norris, $900; I. O'Brien, to Jan. 31, $750, less $2 deduction; D. W. Paton, $1,500, bonus, $154; G. M. Patrick, $1,750, bonus, $50; J. G. Patterson, $1,620, less $26.71 deductions, bonus, $54; K. Patton, to July 31, $240, less $39.48 deductions; G. A. Penson, $1,500, less $2.08 deduction, bonus, $154; D. Pritchard, less 6 d., $885.49; M. Quinlan, $900, less $3.42 deductions; F. G. Reid, $2,280; C. W. Rigby, $1,320, bonus, $186; P. Ritchie, $960; H. Robinson, $1,320, bonus, $186; H. Rolland, to Dec. 31, $720, less $10.02 deductions; D. Rose (resigned May 24), $106.45; E. H. Ryan, $960, less $12.19 deductions; J. A. Ryan, to Dec. 31, $720, less $12.09 deductions; N. A. St. Clair, $1,380, bonus, $186; B. M. Secord, $900, bonus, $315; J. R. Silver, $1,320; E. J. Skinner, $1,320, bonus, $186; H. Smith, $1,620, bonus, $54; T. H. Speiran, to Dec. 31, $675; J. Steele, $900; M. P. Stephens, $900; G. L. Stevens, less 6 d., $1,121.62; F. W. Strother, $1,380; K. G. Sullivan, $900, bonus, $315; K. M. Sumner, to Aug. 31, $375; A. Tate, to June 30, $180; R. Tate (resigned July 12), $389.52, bonus, $52.50; W. J. Taylor, $2,000; A. M. Thomas (resigned June 21), $224.99; W. S. Thomson, $1,900; C. W. Tom, $2,000, travel, $49.50; H. R. Turner, $2,280, less $3.06 deduction; W. H. Wallace (leave without pay from June 19), $325, bonus, $33.36; E. R. Warburton, $1,320, less $1.67 deduction, bonus, $186; E. Watt, $900; J. A. Watt, to June 30, $450; M. Weldon, less July, $880; F. E. Williams, $1,500, bonus, $154; G. Wilson, $1,500, bonus, $154; C. O. Winton, $900, less $1.21 deduction..... 158,654 57

Meals during rush hours, $113.75; postage, $8,955; telephone rent, $1,200.52; sundry office expenses, $765.12..... 11,034 39

MANITOBA

Winnipeg District—District de Winnipeg ($85,266.58)

Salaries, etc.: A. W. Gibb, inspector, $4,500, travel, $27.15; E. W. Adams, $900; M. Barker, $960; F. Barnsley, $1,080; G. Bartholomew, $2,500, travel, $24.15; W. Beattie, $1,800; L. E. Brownell, $1,680, bonus, $50; A. Bushby, $1,680, bonus from Sept. 1, $29.20; T. L. Cavanagh, $2,100; G. Chamberlain, $1,260, less $76.50, paid by D.S.C.R., bonus, 10 m., $233.25; E. C. Creery, $1,260, bonus from Jan. 1, $49.50; C. W. Dempster, $1,600, bonus, $54; E. Duthoit, to May 31, $150; A. J. Elsden, $1,500, bonus, $154; A. Grant, $900; W. Grant, $2,100; C. Hardy, $1,680, bonus, $50; D. S. Hare, $1,680, bonus, $50; A. Hay, $1,680, bonus, $50, travel, $53.40; J. Healey, $720; A. J. Hemmeon, $1,800, bonus, $40, travel, $33.95; B. J. Howlett, $1,320; L. H. Johnston, $1,680; H. H. Jones, $1,350, bonus, $186; M. L. Kelly, $1,260; W. A. Kinniburgh, $2,100; W. Leslie, $1,680, bonus, $50; H. E. Lilley, $1,680, bonus, $50; T. F. MacKay, $1,900, bonus, $60.80; A. McDill (resigned Sept. 26), $469.33; E. McGarroll, to May 31, $130; W. McIntosh, $2,100; W. R. McLaughlin, $1,320; A. McLean, $900; M. McLeod, $1,140; E. Metz, to Sept. 30, $450; A. Mills, $1,500; A. Morgan, $1,500, bonus, $154; G. F. Munro, $1,680; W. A. Munro, $2,500; L. D. Rankin, $1,380, bonus, $186; W. Robertson, $900; L. R. Robson, $1,680, bonus, $50; L. M. Simmonds, $1,080; E. B. Tait, $1,800, bonus, $40, travel, $16.85; R. V. Taylor, to May 31, $120; E. E. Thomas, to Aug. 31, $325; L. Weaver, $1,680, bonus, $50; E. Wilcox, $1,080; R. Willcox, $1,500, bonus from Oct. 5, $75.34; L. A. Williams, $1,380; J. Wylie, $2,000..... 76,855 42

Lunches, $14.55; postage, $4,358.60; telephone rent, $259; sundry office expenses, $611.05..... 5,243 20

Brandon Unit: F. J. Clark, asst. inspector, $2,500; M. Huntley, to Aug. 31, $333.30, bonus, $131.25; V. Thompson, April, $66.66; postage, $50.50; telephone rent, $68; sundry office expenses, $18.25..... 3,167 96

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

SASKATCHEWAN *($143,923.76)*

Prince Albert District—District de Prince-Albert ($25,981.02)

Salaries, etc.: D. A. Henderson, inspector, $3,200; D. Beale, $960; D. Bergot, $1,080; D. P. M. Clarke, $1,680, bonus, $50, travel, $199.65; K. Davies, $1,080; G. Halliday, $1,080; M. Headrick (resigned Sept. 20), $453.33, bonus, $148.75; A. J. Horne, $1,500, bonus, $154; L. P. Howard, $1,320, less $27.30 paid by D.S.C.R., bonus, $186; M. E. McKay, $1,080; L. Medlar, $1,080; G. Mosher, $1,080; T. E. Phillips, $1,680, bonus, $50; M. Ralls, $1,140; W. P. Ralls, $2,100, travel, $667.80; A. F. Seath, $1,500, bonus, $154; K. Valade, $1,080.....	24,676 23
Express and freight, $44.54; postage, $1,150.70; sundry office expenses, $109.55..	1,304 79

Regina District—District de Régina ($117,942.74)

Salaries, etc.: P. McAra, inspector, $4,200, travel, $158.40; M. H. Anderson, $1,600; E. K. Atherton (resigned Sept. 6), $442; J. Bell, $1,500, bonus, $154; G. A. Bing, $2,000; S. C. Bowen-Smith, $1,440, bonus, $174; A. E. Coffin, $960; J. Collingwood, $1,800, bonus, $40; S. O. Cook, to May 31, $150; N. Cox, $960; I. B. Creswell, $1,080, bonus, $315; E. Cullum-Bird, $1,800, bonus, $40; H. E. Currie, $1,020; A. T. Davidson, $960; W. W. Dawson, to June 30, $375, bonus, $38.49; R. A. Delhaye, $1,500, bonus, $154; M. A. Donnelly, $960; S. Farnsworth, $1,380; J. F. Franks, $3,200, travel, $58.60; H. J. Galley, $2,400; L. M. Grad, $1,080; J. Grant, $1,500, bonus, $154; M. Haggerty, to July 31, $260; T. Harrison, less 6 d., $1,062; M. L. Hipwell (resigned June 21), $202.50, bonus, $70.87; R. B. W. Horne, $1,600, bonus, $54; M. B. Ingram (resigned Aug. 23), $355.65; F. Jacquest, $1,600, bonus, $54; F. A. Jeffrey, to June 30, $437.49; M. R. Johnstone, $1,140; J. G. Lawrie, to May 31, $333.32; A. Le Vesconte, $1,380, bonus, $186; M. McMurdie, $960; M. D. Meldrum, $1,080; E. Palmer, $960; B. Penfold, $1,440, bonus, $174; A. T. Penhorwood, $1,380, bonus, $186; M. H. Phillips, $900; E. R. Pilgrim, $900; J. V. Preece, $1,500, bonus, $154; W. B. Robbins, to Feb. 6, $1,361.87, bonus, $45.96; L. Russell, $1,140; S. Ryan, $960; E. G. Sandell, $1,600; R. H. Scott, $1,800, bonus, $40; C. A. Smith, $1,750, bonus, $50; A. M. Stilwell, $1,200; P. Symons, $1,800; F. W. Tanner, $2,100; N. V. Vidal, $1,750, bonus, $50; M. Viggars, $960; I. M. Williams, $1,140, bonus, $315; W. Wilson, to June 30, $499.98; E. M. Wright, to Oct. 31, $560.....	71,086 13
Express and freight, $129.43; postage, $4,595.12; telephone rent, $78; office rent, May, $250; sundry office expenses, $525.09.....	5,577 64
Moose Jaw Unit: T. B. Patton, asst. inspector, $2,700, travel, $180.70; W. Bartholomew, $1,650, bonus, $54; H. M. Burns, $1,080, bonus to Oct. 31, $183.75; J. Law, from July 14, $557.74, bonus, $225.24; A. McMillan, $1,320, bonus, $186; D. Ruffell, $1,020; N. Turner, to July 13, $170.96, bonus, $89.76; L. Wallace, $780, bonus, $315; postage, $546.89; telephone rent, $63; sundry office expenses, $65.55.....	11,188 59
Saskatoon Unit: D. Douglas, asst. inspector, to Jan. 31, $2,083.30; C. H. Ayton, $1,650, bonus, $54; S. Foster, $780; M. Loran, to May 31, $120; W. R. McLaren, $1,500, bonus, $154, travel, $28.40; W. T. Murray, $1,320; J. Simpson, $1,320; M. C. Spence, $960; temporary assistance, $100; postage, $462; telephone rent, $63; sundry office expenses, $91.88.....	10,686 58
Weyburn Unit: G. M. Bowman, asst. inspector, to Sept. 15, $1,237.50, travel, $8.55; M. E. Bell, $1,020; T. Cooper, $840; R. E. McCutcheon, $1,500, bonus, $154; E. McDonald, $780; J. Parsons, $1,020; J. A. Templeton, $1,500, bonus, $154; postage, $574.70; telephone rent, $56; sundry office expenses, $54.21..	8,898 96
Yorkton Unit: G. H. Bradbrooke, asst. inspector, $2,700; A. J. Blackwell, $1,320, bonus, $186; V. Collacott, less 3 m., $675; H. H. Hing, $1,320; A. V. Laban, $1,600, bonus, $54; M. Osborne, $1,080; J. Smith, $780; postage, $692.30; sundry office expenses, $97.54.....	10,504 84

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Continued

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Suite

ALBERTA

Calgary District—District de Calgary ($95,388.92)

Salaries, etc.: T. Allan, inspector, $4,200, travel, $362.60; C. Alexander, $3,700; A. H. Allan, $1,450, bonus, $174; G. O. Ambrose, $1,500; A. Bake, to Nov. 10, $675; E. O. E. Barnecut, $1,080; H. E. Blackmore, $1,020; E. I. Blake, $1,500, bonus, $154; J. R. Brooks, $2,100; L. B. Burroughs, $1,020; M. M. Clarke, $1,080 ;D. C. Craig, $2,200, travel, $250.55; G. P. Crichton $1,020; A. L. Davis, $2,000; J. Edwards, $1,080; D. Eldridge, $1,020; V. Eldridge, $1,020; V. M. Eustace, $960; D. Farquhar, April, $60; E. L. Fellows, $1,800, bonus, $40; H. W. Francis, $2,000; E. Giberson, $1,020; M. M. Goodfellow, $1,080; L. Groves, $1,020; W. Gunter, $960; E. Holmes, $1,080, bonus, $315; P. J. Hughes, $1,500, bonus, $154; S. Jackson, $2,100; A. E. Ladler, $2,000; C. H. Larbalestier, $1,800, bonus, $40, travel, $126.10; A. E. Macdonell, $1,080; A. V. Maloney, $960; A. Marchant, $1,620, bonus, $54; L. G. McCarthy, $1,450; R. McCraw, $840; W. Nicholson, $2,400; L. O'Brien, $1,200; M. Palmer, $1,080; F. M. R. Penman, $960; H. J. Pyle, $2,400; E. M. Rainer, $1,080; E. Riches, to Nov. 15, $1,312.50; D. E. Roughton, to Jan. 31, $1,250, bonus, $128.30; J. Sangster, $2,700; C. W. Scott, to Sept. 20, $510; H. C. Sparrow, $2,400; J. S. Spiller, $1,750, bonus, $50; A. Swaby, $900; K. Tempest, $900; H. Williams, $960, bonus, $315; M. Wilson, $960; J. E. Wright, $1,620, bonus, $54 ..... 77,595 05

Meals during rush hours, $22.55; express, $209.01; postage, $4,720.34; telephone rent, $198; sundry office expenses, $778.61..... 5,928 51

Edmonton Unit: C. S. Kilgour, asst. inspector, $2,500, travel, $125.30; T. Belanger, $1,080; P. Engel, $1,900; postage, $143.85; telephone rent, $74.20; sundry office expenses, $57.50..... 5,880 85

Lethbridge Unit: N. J. Spedding, asst. inspector, $2,100, travel, $2,247; B. Smith, to Jan. 31, $1,000; R. Baker, relieving, June 16 to July 7, $60, postage, $373, telephone rent, $66, sundry office expenses, $138.51..... 5,984 51

BRITISH COLUMBIA—COLOMBIE-BRITANNIQUE

Vancouver District—District de Vancouver ($80,190.03)

C. H. Clendenning, inspector, $4,200, travel, $29.25; F. L. Achurch, $900; P. Anderson, April, $50; D. Bailey, $780; M. E. Barnes, $1,380, bonus, $186; D. Bell, to June 30, $195; I. Billings, $840; M. I. Brown, $900; G. Cannon, $900, bonus, $315; M. Carter, $780; A. T. Ceperley, $1,700, bonus, $50, travel, $295.67; G. Coates, $840; M. Coughlin, $780; E. Cowper, to Sept. 2, $405.33; A. C. Cox, $2,250, travel, $191.20; H. Crawshaw, $2,200, travel, $1; L. S. Dobson, $2,100, travel, $58.35; J. Drew, $840; E. Ellis, $840; M. Faris, to Oct. 31, $455; B. Free, to May 31, $120; R. Garrod, $780; S. A. M. Gilbert, $1,320, bonus, $186; F. J. Grover, $2,600, travel, $103.65; B. Hallett, $780; E. J. Harris, $1,080, bonus, $315; F. N. Heal, $1,020; E. F. Knight, $780; N. Lee, $3,300, travel, $160.95; E. H. Littleton, $1,280; E. M. Lock, $1,140; Z. McConaghy, $1,080; M. McGinley, $1,380; J. E. McGlashan, $1,000; J. C. McKinley, $960; N. J. McPhail, to Sept. 30, $480; I. Mitchell, $840; L. F. Murphy, $1,700, bonus, $50; D. Nakayama, less June 1 to Dec. 31, $250; G. M. Parrick, $1,020, bonus, $315; M. Potts, $900; A. Rutherford, $900; E. Sale, $840; M. I. Sample, $900; A. L. W. Saunders, $1,500, bonus, $154, travel, $26.15; E. G. Shane, $1,860, travel, $60.05; A. Stuart, $1,319.98; M. Sully, $1,020; U. Syer, $840; A. Y. Tullis, $2,200, travel, $81.07; W. R. Wainewright, $840; A. Whittaker, April 1 to 5, $10; E. Wild, to May 31, $275, bonus, $9; M. Wilkinson, $960, bonus, $157.50; J. Wong, $300..... 63,655 15

Assistance, making collections, $290; lunches, during rush hours, $74.30; street car fares, $176.40; postage, $3,435.45; telephone rent, $904.34; sundry office expenses, $772.09 ..... 5,652 58

Nelson Unit: D. O. Thomas, asst. inspector, $1,800, bonus, $40, travel, $384.90; I. Gausdal, $1,020, travel, $67; F. G. Perry, assistance, $25, travel, $13.45; postage, $128; telephone rent, $69; sundry office expenses, $97.95..... 3,645 30

Vote 318—Administration of the Business Profits War Tax Act and the Income War Tax Act—Concluded

Administration de la loi de la taxe de guerre sur les profits d'affaires et de la loi de l'impôt de guerre sur le revenu—Fin

Vancouver District—District de Vancouver—Conc.—Fin

Prince Rupert Unit: J. S. Stevens, asst. inspector, $1,800, bonus, $40, travel, $295.73; K. Stork, $960; postage, $65; telephone rent, $55.50; sundry office expenses, $135.57		3,351 80
Victoria Unit: J. H. Ross, asst. inspector, $2,250, travel, $123.80; B. Cummins, $960; D. Plimley, July 7 to 28, $45; postage, $349.20; telephone rent, $84; sundry office expenses, $73.20		3,885 20
YUKON TERRITORY—TERRITOIRE DU YUKON		
Dawson Unit—Bureau de Dawson ($3,240.25)		
G. A. Jeckell, asst. inspector, $780; C. Grant, $2,100; freight and cartage, $116.37; postage, $243.88		3,240 25
		1,693,040 23
LESS—Bonus charged to Vote 363 (Page D—141), $54,951.91, repayment of express charges for goods damaged in transit, $15		54,966 91
Total		$1,638,073 32

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed as follows:—		
Civil Government: salaries, $20,261.13; contingencies, $906.30	(Page D—41)	21,167 43
Salaries at ports in Nova Scotia	(Page D—60)	2,545 12
Salaries at ports in Prince Edward Island	(Page D—61)	541 50
Salaries at ports in New Brunswick	(Page D—66)	5,434 99
Salaries at ports in Quebec	(Page D—81)	15,825 28
Salaries at ports in Ontario	(Page D—103)	21,650 71
Salaries at ports in Manitoba	(Page D—107)	3,694 78
Salaries at ports in Saskatchewan	(Page D—109)	805 08
Salaries at ports in Alberta	(Page D—111)	1,739 46
Salaries at ports in British Columbia	(Page D—120)	9,471 93
Inspection, Board of Customs, etc	(Page D—126)	17,612 90
Maintenance of Revenue Cruisers and Preventive Service	(Page D—131)	3,321 77
Income Tax Branch	(Page D—141)	54,951 91
Total		$ 158,762 86

Miscellaneous: Gratuities paid under Statute

Divers: Gratifications payées en vertu de la loi

Gratuities of two months' salary to families of deceased officers, paid under Sec. 30 of Civil Service Act—

J. T. Adamson, appraiser, Montreal, $360; M. L. Barsalou, asst. appraiser, Montreal, $360; W. L. Bertrand, asst. appraiser, Montreal, $290; H. G. Belsey, examiner, Belleville, $230; C. W. Campbell, examiner, Amherstburg, $230; L. A. Comeau, examiner, St. Johns, $280; E. A. Craig, examiner, Annapolis Royal, $50; N. Devlin, checking clerk, Ottawa, $300; J. H. D. Duffy, clerk, Montreal, $266.66; A. Elliott, examiner, Montreal, $280; J. E. Fagan, superintendent of examiners, Vancouver, $400; W. D. Fisher, collector; Three Rivers, $410; G. N. Fontaine, examiner, Montreal, $280; D. E. Garner, clerk, Ottawa,

Miscellaneous: Gratuities paid under Statute—Concluded
Divers: Gratifications payées en vertu de la loi—Fin

Gratuities of two months' salary to families of deceased officers—*Conc.—Fin.*

$116.66; R. Grandy, enforcement officer, Port Hope, $190; W. Griffin, examiner, Bridgeburg, $270; L. J. Harel, examiner, Montreal, $280; H. Harrison, examiner, Montreal, $280; W. Hickey, clerk, Montreal, $280; E. H. Hyde, Anyox, B.C., $283.33; W. J. Irwin, examiner, Edmonton, $280; W. J. Ivey, clerk, Winnipeg, $280; E. H. King, sub-collector, Ocean Falls, B.C., $290; J. H. Knifton, collector, Parry Sound, $370; J. T. Lang, asst. appraiser, Peterboro', $360; A. J. Learn, clerk Bridgeburg, $280; T. K. Lent, sub-collector, Tusket, N.S., $58.33; S. M. Liezert, clerk, Toronto, $240; E. A. MacNeil, sub-collector, Grand Narrows, N.S., $59.32; J. Mallen, messenger-clerk, Kingston, $158.34; R. J. Maxwell, clerk, St. Stephen, $230; R. McCarthy, warehousekeeper, St. John, $280; D. H. Petrimoulx, examiner, Windsor, Ont., $280; W. H. Scott, clerk, Montreal, $266.66; W. H. Scott, appraiser, Toronto, $440; R. J. Shortreed, collector, Abbotsford, $300; J. C. Smith, clerk, Montreal, $300; J. F. Tennant, appraiser, Winnipeg, $360; J. J. Walsh, sub-collector, St. Leonard's, N.B., $250; F. Williams, examiner, Coaticook, $280; R. A. Williamson, examiner, Moose Jaw, $280.....

Total		$ 11,079 30

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

Civil Government Salaries	(Page D— 41)	534,261 98
Civil Government Contingencies	(Page D— 41)	4,497 66
Salaries and contingent expenses of the several ports in the Dominion, etc.	(Page D— 52)	5,554,003 72
Salaries and travelling expenses of Inspectors of ports, and of other officers on Inspection and in connection with the Board of Customs	(Page—126)	614,969 34
Expenses of maintenance of revenue cruisers and for preventive service	(Page D—131)	154,853 33
Business Profits War Tax Act, 1916, and Income War Tax Act, 1917	(Page D—141)	1,484,750 13
Provisional Bonus Allowance	(Page D—141)	158,762 86
Total		$8,506,099 02

Purchase of Adding Machines

AUDITOR GENERAL'S OFFICE, June 7, 1924.

SIR,—In the Report of this Office for 1922-23, page F-88, the following item appears under Expenses of Administration of Business Profits Tax and Income Tax Acts, Head Office, Ottawa:

Burroughs Adding Machine Co. of Canada, Ltd., 4 adding machines,$2,336.40.

These machines appear to have been purchased directly by you from the above Company.

As the Public Printing and Stationery Act provides that all articles of this kind required for the several departments of the Government shall be procured through the Department of Public Printing and Stationery, please state why these machines were not ordered through the Stationery Office.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Commissioner of Taxation.

INCOME TAX BRANCH, June 14, 1924.

DEAR SIR,—In reply to your letter of the 7th. instant regarding the four adding machines purchased from the Burroughs Adding Machine Company of Canada, Limited, I may state that the necessary permission and instructions were given by the Purchasing Commission before these machines were accepted.

I enclose copy of letter to P. M. Draper, Director & Superintendent of Printing in reply to his letter addressed to the Deputy Minister of Finance which explains why the payment and settlement of these machines was made direct.

Trusting this explanation will be satisfactory.

Yours faithfully,

R. W. BREADNER, *Commissioner of Taxation.*

The Assistant Auditor General.

INCOME TAX BRANCH, January 25, 1924.

DEAR SIR,—In reply to your letter of the 21st instant. My records show that the four Burroughs Adding Machines mentioned in your letter of the 17th. instant, addressed to the Deputy Minister of Finance were paid for, by cheque, from the Taxation Branch direct to the Burroughs Adding Machine Company. I regret very much that the settlement was made in this manner and not through your office, where the Burroughs Adding Machine Company should have sent their invoices instead of sending them to me.

I have also had an interview with Mr. Ryder and explained the details of this transaction to him which I trust will be satisfactory to you.

Yours faithfully,

R. W. BREADNER, *Commissioner of Taxation.*

The Superintendent of Printing.

Refund of Business Profits War Tax to the William Davies Company, Limited

AUDITOR GENERAL'S OFFICE, January 9, 1925.

SIR,—I am in receipt of your application of the 5th inst., for the payment to the William Davies Company, Limited, of the sum of $173,752.92, being the equivalent in Canadian currency, at the current rate of exchange, of £36,312, the amount directed to be paid by Order in Council of December 23rd, 1924 (P.C. 40/2200).

I am unable to certify to this payment, at present, for the two following reasons:—

First.—The Order in Council of December 23rd provides for refunding, under the authority of Section 92 of the Consolidated Revenue and Audit Act, the Excise Profits Duties paid by the said company under the provisions of the Finance Act (No. 2) of 1915, *an Imperial Act*, but I find no provisions in Section 92 which could be interpreted as giving the Governor in Council power to refund a tax or duty imposed under an Imperial Act.

Section 3 (*c*) of the Business Profits War Tax Act of 1916, however, provides that the amount of any tax paid by a person under the provisions of the Finance Act (No. 2) 1915, passed by the Imperial Parliament, shall be deducted from the amount of the Business Profits War Tax that would otherwise be payable by such person. I understand that the intention was to refund to the William Davies, Co., Limited, *not the amount paid by them to the Imperial government as Excise Profits Duties, but such part of the Business Profits War Tax paid ta the Canadian government as would be equivalent to the amount of Excise Profits Duties paid by them.* If such was the intention the Order in Council should so definitely state, with a reference to Section 3 of the Business Profits War Tax Act, in addition to the reference to Section 92 of the Consolidated Revenue and Audit Act.

Second.—Section 3 of the Business Profits War Tax Act provides for the deduction from the amount of tax payable under that act of the amount of any tax *paid under* the provisions of the Imperial Finance Act (No. 2) of 1915. I interpret this as meaning that before the deduction may be made from the amount of the Business Profits War Tax, or a refund paid, such amount must have *actually been paid* to the Imperial Government as Excise Profits Duties.

I am, accordingly, of the opinion that the desired payment cannot be made until satisfactory evidence is produced that the William Davies Co., Limited, has actually paid the amount in question to the Imperial Government as Excess Profits Duties in respect of the years 1915, 1916 and 1917, and that that amount includes no charge for interest. Such evidence should consist of a statement giving the details of the payment and bearing the receipt of the proper Imperial authorities.

I am, Sir,

Your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister, Finance Department.

DEPARTMENT OF FINANCE, January 9, 1925.

DEAR SIR, — Having reference to your letter of the 9th instant, I am directed to say that as the application for refund in this case originated in the first instance with the Department of Customs and Excise, it is thought that your objections to granting the application should be presented to that Department in order that they may be enabled to answer the points which you have raised, or remove the objections which are urged.

Yours truly,

R. B. VIETS, *Department Solicitor.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, January 14, 1925.

DEAR SIR, — I have your letter of the 9th inst. in which you state that as the application for refund in the case of William Davies Company originated in the first instance with the Department of Customs and Excise it is thought that my objections to granting the application should be presented to that Department in order that they may be enabled to answer the points which have been raised or remove the objections.

In accordance with your suggestion, I have sent a copy of my letter of the 9th inst. addressed to the Deputy Minister of Finance to the Deputy Minister of Customs and Excise.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Departmental Solicitor, Finance Department.

AUDITOR GENERAL'S OFFICE, January 15, 1925.

SIR,—I beg to transmit to you herewith a copy of a letter addressed by me on the 9th inst., to the Deputy Minister of Finance with regard to the application for a refund of £36,312 to the William Davies Company, Limited, in accordance with Order in Council of December 23rd, last (P.C. 40/2200).

As the formal application to this office for payment was made by the Deputy Minister of Finance, my objections to the payment were addressed to him. I have however received a communication from that Department suggesting that, as the original application was made by you, my objections should be communicated to you for your consideration.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister, Customs and Excise Department.

DEPARTMENT OF CUSTOMS AND EXCISE, January 26, 1925.

DEAR SIR, — With reference to your letter of 9th instant to the Deputy Minister of Finance and to the discussions which Mr. Law of this office had with the Assistant Auditor General and Mr. Reid, in order to amplify Order in Council, P.C. 40-2200 of 23rd December last which I concur in thinking is not altogether self-explanatory, I beg to give you a brief history of the circumstances leading up to the Order in Council.

The Wm. Davies Company Limited, a company with Head Office in the City of Toronto, during the years 1915, 1916 and 1917 carried on the business of packers and as such were liable to the provisions of The Business Profits War Tax Act, 1916, the profits of the company for these years being sufficient to render them liable to assessment. Part of its business consisted in exporting its merchandise to Great Britain and as a consequence of the business done by it in Great Britain it was liable to taxation there under the provisions of Part Three of The Finance (No. 2) Act, 1915, generally known as the Excess Profits Duty.

By virtue of the provisions of Section Three of The Business Profits War Tax Act, 1916, the Canadian Act, the company before assessment under the Canadian Act was entitled to a deduction of the tax otherwise payable by it of any amount paid to the British authorities as Excess Profits Duty.

The Davies Company was duly assessed under the Canadian Act for the years 1915, 1916 and 1917 in the following amounts, respectively:—

$109,623.99, $294,406.54, and $515,482.71.

It was assessed under the British Act in the sum of £250,000, an amount larger than the total of the Canadian taxes for these three years. The result was that as a result of the credit to which the company was entitled upon payment of the British tax there would have been nothing payable to the Canadian Treasury had the Davies Company paid the British assessment in full. You will observe that while the Davies Company was interested in reducing the amount of the British assessment to the equivalent of the Canadian assessments it was not interested beyond that point, as it made no financial difference to it, which Government collected the tax.

At the instigation, however, of the Minister of Finance for Canada, the company was urged to contest the British assessment and was asked to pay the Canadian assessments without waiting to ascertain the final result of such contestation and without obtaining the credit to which it was entitled by virtue of the provision above referred to, contained in the Canadian Act. The company paid the Canadian assessments upon the understanding that when the British assessment was finally settled, it would obtain a refund of the amount to which it was entitled to credit. The payments to the Minister of Finance were as follows:

1915 Assessment	$109,623.99 on 31st March, 1917,
1916 Assessment	$294,406.54 on 28th December, 1917,
1917 Assessment	$515,482.71 on 4th January, 1919.

As a result of the protracted negotiations between the Davies Company and the British Treasury authorities in which the Minister of Finance for Canada intervened through the High Commissioner for Canada in London, the British Excess Profits Duties for the three years in question were tentatively reduced to the sum of £36,312, the amount, for which the draft giving rise to this correspondence was recently purchased. The British authorities made it

clear that if the compromise were to be conclusive, the amount agreed upon must be paid at once and in the event of any hitch in settlement occurring there is nothing to prevent them standing upon what they consider their legal rights, which, I may say, in view of a decision given by the Commissioners of Taxation in the case of the Ingersoll Packing Company Limited who were carrying on a business similar to that of the Davies Company; seem very strong.

In order to facilitate and expedite a settlement in London and more particularly, in order to have funds available to pay the British Assessment without the necessity of borrowing, the company arranged with the Minister of Finance and latterly with the Minister of Customs and Excise for a refund of the amount to which it would have been entitled to credit upon the Canadian assessments, had it waited to ascertain the British assessment before paying the Canadian tax. It was, of course, merely asking what had been promised to it when it made the payments to the Canadian Treasury originally. This was agreeable to both Ministers and the object of the Order in Council was to authorize the refund.

As the Business Profits War Tax Act, 1916, contained no provision for refunding moneys but only for giving a credit before payment, the refund is not made under that Act. The authority for the refund is Paragraph (b) of Section 92 of the Consolidated Revenue and Audit Act and under that Act it is immaterial to what purpose the refund authorized is to be applied, provided it is made clear to you, a point which was not made clear to you before, that moneys had been paid into the Canadian Treasury under the Canadian Act. The Business Profits War Tax Act, 1916, explains the reason for the refund but the Consolidated Revenue and Audit Act is the only authority for the refund. The recommendation to Council stated that moneys had been paid into the Canadian Treasury out of which the refund could be paid but unfortunately the Order in Council, in an endeavour to explain the reason for the refund, made the matter somewhat ambiguous.

My object in asking you to take cognizance of documents and circumstances other than the Order in Council and to approve of the refund in the light of such extraneous evidence was to save the cost of the purchase of another draft at an increased price, owing to the value of the pound having increased and also to avoid any possibility of the British Government declaring the compromise at an end, owing to delay, a course that would be most costly to Canada.

I might add that as a result of fighting the British claim the Davies Company must have been put to considerable legal and accounting costs and possibly may have to pay heavy interest charges, all of which will have to be borne by the company without any relief from the Canadian Government, although it is the Canadian Government that benefits from the reduction in the British assessment.

I desire to thank you for the time and prompt attention which your office devoted to this matter on Friday and to express my appreciation of your prompt decision to accept my certificate as evidence.

Yours faithfully,

R. W. BREADNER, *Commissioner of Taxation.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, January 28, 1925.

SIR,—I beg to acknowledge receipt of your letter of the 26th inst., in reply to mine of the 9th inst., with reference to a refund to the William Davies Company, Limited, authorized by Order in Council of December 23rd last.

Your letter fully explains certain points that were not clearly expressed by the wording of the Order in Council, especially that the refund to be made was a portion of the amount previously paid by the company to the Government of Canada under the provisions of the Business Profits War Tax Act, and not a portion of moneys paid under the Imperial Finance Act (No. 2) of 1915.

In consequence of your explanation of the case, which fully answers my objections, I have approved for payment the application made by the Department of Finance on the 5th inst.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Commissioner of Taxation.

Bond of Indemnity

AUDITOR GENERAL'S OFFICE, June 26, 1925.

SIR,—I have recently received from your office, through the Department of Finance a Bond of Indemnity, executed by Alice Emily Swaby as principal and Edward James Swaby and Charles Alexander as sureties, securing the Crown against loss in regard to certain cheques issued to various persons through the office of the Inspector of Taxation, Calgary, which have been lost or destroyed.

This bond appears to me to be unsatisfactory as the cheques in regard to which it is proposed to secure the Crown against loss are not specifically enumerated. I notice also that the bond bears no evidence of having been examined by the Department of Justice after execution, nor is there any declaration showing how the loss occurred.

In this connection, I beg to draw your attention to the Treasury Board Minute of June 18th, 1888, with regard to the issue of duplicate cheques. The provisions of that minute which so far as I know, has been neither repealed nor amended, are as follows:—

(1) The Board, on the advice of the Department of Justice, direct that if a Government cheque does not reach the person in whose favour it is drawn, or is lost or destroyed by such person, the bank on which it is drawn be notified first by such person.

(2) That a duplicate cheque be issued, on a bond of indemnity of the form annexed being furnished, securing the Government against loss, such bond to be examined by the Department of Justice after execution.

(3) That a declaration showing whether the original cheque was endorsed or not and how it was lost or destroyed, should accompany the bond in case it is claimed that the cheque was lost or destroyed.

(4) That each duplicate cheque should have the word "duplicate" written in red ink across the face of it.

I am of opinion that, as directed by the Treasury Board Minute above referred to, the opinion of the Department of Justice should be obtained as to the sufficiency of the Bond of Indemnity to protect the Government in case any of the original cheques should be cashed. I return the bond herewith.

I am, Sir, your obedient servant,

The Commissioner of Taxation. GEORGES GONTHIER, *A.G.*

DEPARTMENT OF CUSTOMS AND EXCISE, July 4, 1925.

DEAR SIR,—Referring to your letter of the 26th ultimo returning Bond of Indemnity executed by Alice Emily Swaby as principal and Edward James Swaby and Charles Alexander as sureties, you will have noted that this covers seventy-six cheques No's. 18896 to 18971 inclusive, aggregating in amount $1,067.07, which were forwarded to the Inspector of Taxation, Calgary, under date of the 25th September, 1924, in settlement for overpayments made by seventy-six different persons on account of Income Tax. This office was at that time administered by the Department of Finance.

After some considerable correspondence it was ascertained that the envelope covering the cheques mentioned had been received in the office of the Inspector of Taxation, Calgary, on the 3rd October, 1924, and signed for by A. Swaby, a person authorized to sign for the Inspector of Taxation.

Under date of the 16th January last there was submitted to your Department this list of refund cheques showing the numbers and names of the payees and the respective amount of each cheque and it was then decided that provided the Inspector of Taxation, Calgary, would execute a Bond of Indemnity furnishing two other sureties, it would be submitted to the Department of Justice and the Department of Finance placed in a position where duplicates of the lost cheques could be given consideration.

The cheques were drawn on the Bank of Montreal, Ottawa, and accordingly the bank was written to, under date of the 16th January and furnished with a list giving the numbers of the cheques and the names of the payees and the respective amount for which each of the cheques was issued. It was pointed out that the Department proposed to issue duplicates and requested that payment of the originals be stopped.

The Inspector of Taxation at Calgary stated that a number of the taxpayers to whom cheques had been made payable declined to execute Bonds of Indemnity for cheques which had never been in their possession and he also declined to personally execute a Bond of Indemnity. He was immediately informed that the Bond of Indemnity demanded must be executed by him and the taxpayers entitled to the amounts of money represented by the lost cheques reimbursed forthwith.

As the Inspector continued to decline to execute the Bond of Indemnity and as some of the taxpayers communicated direct with the Department with a view to obtaining their refunds, after consultation with your office, reference was made to the office of the Secretary of the Treasury Board, as a result of which the Inspector of Taxation, Calgary, was advised that it had been decided to forthwith issue duplicates of the lost refund cheques which were to be handed over to the payees upon execution of an undertaking, copy herewith, which was based upon the form used in respect of lost Dominion of Canada interest cheques.

The form of the Bond of Indemnity required was forwarded last January to the Inspector of Taxation but the Bond of Indemnity as well as the two sureties, which were executed in May last and which are returned herewith, were drawn locally in Calgary.

The duplicates of the lost cheques were issued on the same date as the decision to do so was reached and were forwarded with the undertakings on that date.

In view of your communication the Bond of Indemnity has been referred to the Deputy Minister of Justice who returns it accompanied by a communication as per copy herewith.

Having written you at such great length is regretted but it was deemed advisable to give you the fullest information available. Should there be anything further you require of this office it will be a pleasure to give it attention forthwith.

Yours faithfully,

R. W. BREADNER, *Commissioner of Taxation.*

The Auditor General.

THE DEPARTMENT OF JUSTICE, June 30, 1925.

SIR,—I have examined the Bond of Indemnity executed in connection with the issue of seventy-seven duplicate cheques, the originals of which are said to have been lost in the office of the Inspector of Taxation at Calgary, and I find that it is not in the form required by the regulations, inasmuch as lost cheques are not referred to therein sufficiently to identify them, and consequently there may be some doubt that the Government is adequately protected in case of loss. I understand, however, that the cheques have been issued and have been forwarded to the payees, so that nothing can very well be done in the matter. However, I suggest that in a future case you see that the regulations are strictly complied with, and that the bond is submitted to me for approval before the cheques are issued.

I return herewith your file.

I have the honour to be,

Sir,

Your obedient servant,

W. STUART EDWARDS, *D.M.J.*

F. H. LEWIS, Esq., Income Tax Branch.

Achat de machines à additionner

BUREAU DE L'AUDITEUR GÉNÉRAL, le 7 juin 1924.

MONSIEUR,—Dans le rapport de ce bureau pour 1922-23, page F-88, l'article suivant est inscrit sous la rubrique: Frais d'administration de la Loi sur les profits d'affaires et de la Loi de l'impôt sur le revenu, Bureau-chef, Ottawa.

Burroughs Adding Machine Co. of Canada, Ltd., 4 machines à additionner..... $2,336 40

Il paraîtrait que vous avez acheté ces machines directement de la compagnie susmentionnée.

Vu que la Loi des Impressions et de la Papeterie porte que tous les articles de cette catégorie requis pour les différents ministères du gouvernement doivent être obtenus par l'entremise du département des Impressions et de la Papeterie de l'Etat, veuillez dire s'il vous plaît pourquoi ces machines n'ont pas été commandées par l'entremise du bureau de la papeterie.

Votre dévoué,

WM. KEARNS, *A.G. adj.*

Le commissaire des impôts.

DIVISION DES IMPÔTS SUR LE REVENU, le 14 juin 1924.

CHER MONSIEUR,—En réponse à votre lettre du 7 courant au sujet des quatre machines à additionner achetées de la Burroughs Adding Machine Company of Canada, Limited, je dois dire que la Commission des achats a donné la permission et les instructions requises avant que ces machines fussent achetées.

Je vous inclus la copie d'une lettre envoyée à P. M. Draper, Directeur et Surintendant des impressions, en réponse à sa lettre au sous-ministre des Finances qui explique pourquoi le paiement et le règlement au sujet de ces machines ont été effectués directement.

Espérant que cette explication sera satisfaisante.

Votre tout dévoué,

R. W. BREADNER, *Commissaire des impôts.*

L'Auditeur général adjoint.

DIVISION DES IMPÔTS SUR LE REVENU, le 25 janvier 1924.

CHER MONSIEUR,—En réponse à votre lettre du 21 courant, je constate dans mes archives que les quatre machines à additionner Burroughs mentionnées dans votre lettre du 17 courant, adressée au sous-ministre des Finances, furent payées directement par chèque envoyé par la Division des impôts à la Burroughs Adding Machine Company. Je regrette beaucoup que le règlement ait été effectué de cette manière et non pas par l'entremise de votre bureau auquel la Burroughs Adding Machine Company aurait dû adresser ses factures, au lieu de me les envoyer.

J'ai aussi interviewé M. Ryder et je lui ai expliqué les détails de cette transaction. J'espère que vous serez satisfait des démarches que j'ai faites à ce propos.

Votre tout dévoué,

R. W. BREADNER, *Commissaire des impôts.*

Le surintendant des Impressions.

Remboursement de la taxe de guerre sur les profits d'affaires à la maison William Davies Company, Limited

BUREAU DE L'AUDITEUR GÉNÉRAL, le 9 janvier 1925.

MONSIEUR,—J'ai reçu votre demande du 5 courant pour le paiement à la maison William Davies Company, Limited, de la somme de $173,752.92, ce qui équivaut en monnaie canadienne, au taux actuel du change, à £36.312, le montant dont le paiement a été autorisé en vertu de l'arrêté en Conseil du 23 décembre 1924 (C.P. 14/2200).

Je ne puis certifier ce paiement à l'heure actuelle pour les deux raisons suivantes:

Premièrement.—L'arrêté en Conseil du 23 décembre décrète, en vertu de l'autorité de l'article 92 de la Loi du Revenu consolidé et de l'Audition, le remboursement de la taxe sur les profits d'affaires payé par ladite compagnie, conformément aux dispositions de la Loi des finances (N° 2) de 1915, une loi impériale, mais je ne trouve aucune disposition dans l'article 92 qui prêterait à l'interprétation que le Gouverneur en Conseil est investi du pouvoir de rembourser une taxe ou un droit imposé sous l'empire d'une Loi impériale.

L'article 3 (*c*) de la Loi de la taxe de guerre sur les profits d'affaires de 1916 stipule, toutefois, que le montant de toute taxe payée par une personne sous le régime des dispositions de la Loi des finances (N° 2) 1915, adoptée par le Parlement impérial, doit être déduit du montant de la taxe de guerre sur les profits d'affaires que cette personne aurait autrement à payer. Je crois savoir que l'on avait l'intention de rembourser à la maison William Davies Co., Limited, *non pas le montant que cette compagnie a payé au gouvernement impérial à titre de taxe d'accise sur les profits, mais telle partie de la taxe de guerre sur les profits d'affaires qui équivaudrait au montant de la taxe d'accise sur les profits qu'elle a payée.* Si telle était l'intention, l'arrêté en Conseil devrait la déclarer d'une manière définitive, en faisant allusion à l'article 3 de la Loi de la taxe de guerre sur les profits d'affaires, en plus de l'allusion à l'article 92 de la Loi du Revenu consolidé et de l'Audition.

Deuxièmement.—L'article 3 de la Loi de la taxe de guerre sur les profits d'affaires porte déduction du montant de la taxe susceptible d'être payée sous le régime de cette loi du montant de toute taxe *payée* sous le régime des dispositions de la Loi impériale des finances (N° 2) de 1915. Je comprends par ce qui précède qu'une déduction du montant de la taxe de guerre sur les profits d'affaires ne peut être faite ou un remboursement effectué avant que tel montant n'ait été *réellement payé* au gouvernement impérial, à titre d'impôt sur les profits excessifs.

Conséquemment, je suis d'avis que le paiement demandé ne peut être consenti avant que des preuves satisfaisantes que la maison William Davies Company, Limited, a réellement payé le montant en question au gouvernement impérial, à titre de taxe sur les profits excessifs pour les années 1915, 1916 et 1917, et que ce montant ne comprend aucuns frais d'intérêt, n'aient été obtenus. Telles preuves devraient comporter un exposé indiquant les détails du paiement et portant le reçu des autorités impériales compétentes.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

MINISTÈRE DES FINANCES, le 9 janvier 1925.

CHER MONSIEUR,—Me référant à votre lettre du 9 courant, je suis chargé de vous dire que la réclamation en remboursement dans cette affaire, étant provenue tout d'abord du ministère des Douanes et de l'Accise, l'on croit que vos objections à faire droit à la demande devraient être soumises à ce ministère, afin qu'il soit mis à même de répondre aux points que vous avez soulevés, ou de faire disparaître les objections qui sont présentées.

Votre dévoué,

R. B. VIETS, *avocat du ministère.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 14 janvier 1925.

CHER MONSIEUR,—J'ai reçu votre lettre du 9 courant, dans laquelle vous déclarez que, comme la demande de remboursement dans le cas de la maison William Davies Company a eu d'abord son origine au ministère des Douanes et de l'Accise, l'on croit que mes objections à l'encontre de la demande devraient être présentées à ce ministère, afin qu'il soit à même de répondre aux points qui ont été soulevés ou de faire disparaître les objections.

Conformément à votre suggestion, j'ai envoyé une copie de ma lettre du 9 courant adressée au sous-ministre des Finances, au sous-ministre des Douanes et de l'Accise.

Bien à vous,

WM. KEARNS, *A.G. adj.*

L'avocat du ministère des Finances.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 15 janvier 1925.

MONSIEUR,—J'ai l'honneur de vous transmettre sous ce pli copie d'une lettre que j'ai adressée le 9 courant, au sous-ministre des Finances, relativement à la demande pour l'obtention d'un remboursement de £36,312 à la maison William Davies Company, Limited, conformément à l'arrêté en Conseil du 23 décembre dernier, (décret du C.P. 40/2200).

Comme la demande formelle afin d'obtenir le paiement a été faite à ce bureau par le sous-ministre des Finances, les objections que j'avais au paiement lui ont été adressées. Toutefois, j'ai reçu une communication de ce ministère suggérant que, puisque vous aviez fait la première demande, je devais vous communiquer mes objections, afin que vous les considériez.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre des Douanes et de l'Accise.

MINISTÈRE DES DOUANES ET DE L'ACCISE, le 26 janvier 1925.

CHER MONSIEUR,—Me référant à votre lettre du 9 courant adressée au sous-ministre, et aux discussions que M. Law de ce bureau a eues avec l'Auditeur général adjoint et M. Reid, afin d'augmenter la portée de l'arrêté en Conseil du C.P. 40/2200 du 23 décembre écoulé, dont je m'accorde à croire qu'il n'est pas assez explicatif par lui-même, j'ai l'honneur de vous donner un bref historique des circonstances qui ont amené l'arrêté en Conseil.

La maison Wm. Davies Company, Limited, compagnie dont le siège social se trouve à Toronto, a exercé pendant les années 1915, 1916, 1917, le commerce de salaisons, et comme telle, elle a été sujette aux dispositions de la Loi de 1921 concernant la taxe de guerre sur les profits d'affaires, les profits de la compagnie durant ces années étant suffisants pour la rendre sujette à l'impôt. Une partie de son commerce consistait dans l'exportation de ses marchandises en Grande-Bretagne et, en conséquence des affaires qu'elle y faisait, elle était assujettie à des impôts sous le régime des dispositions de la troisième partie de la Loi des Finances n° 2, de 1915, connue généralement comme droits sur les excédents de profits.

En vertu des dispositions de l'article 3 de la Loi de 1916 concernant la taxe de guerre sur les profits d'affaires, loi canadienne, la compagnie avant d'être soumise à l'impôt en vertu de la loi canadienne, avait droit à une déduction de la taxe, qu'elle aurait payé sans cela, de tout montant payé aux autorités britanniques comme droit sur les excédents de profits.

La compagnie Davies a été dûment imposée en vertu de la loi canadienne pendant les années 1915, 1916 et 1917 pour les montants suivants, respectivement:

$109,623.99 $294,406.54 et $515,482.71

Sous l'empire de la loi anglaise, son impôt a été fixé à £250,000, montant plus considérable que le total des impôts canadiens pour ces trois années. Il en est résulté que, par suite du crédit auquel la compagnie avait droit sur paiement de la taxe britannique, elle n'aurait rien pu payer au Trésor canadien si elle avait payé l'impôt en Angleterre en entier. Vous remarquerez que bien que la compagnie Davies était intéressée à réduire le montant de l'impôt anglais à l'équivalent des impôts canadiens, son intérêt ne s'étendait pas au delà, vu que cela lui était indifférent au point de vue financier de payer des impôts à un gouvernement ou à l'autre.

Cependant, à l'instigation du ministre des Finances du Canada, on a insisté auprès de la compagnie afin qu'elle conteste l'impôt britannique, et on lui a demandé de payer les impôts canadiens sans attendre de s'assurer du résultat définitif d'une telle contestation, et sans obtenir le crédit auquel elle avait droit, en vertu de la disposition précitée, renfermée dans la loi canadienne La compagnie a payé les impôts canadiens avec l'entente que lorsque la question de l'impôt britannique serait réglée définitivement, elle obtiendrait le remboursement du montant qu'elle avait droit de porter à son crédit. Les paiements effectués au ministre des Finances ont été comme suit:

Impôt de 1915—$109,623.99 le 31 mars 1917.
Impôt de 1916—$294,406.54 le 28 décembre 1917.
Impôt de 1917—$515,482.71 le 4 janvier 1919.

Comme résultat des négociations prolongées entre la compagnie Davies et les autorités du Trésor britannique, dans lesquelles le ministre des Finances au Canada est intervenu, par l'entremise du Haut Commissaire du Canada à Londres, les droits anglais sur les excédents de profits ont été réduits temporairement à la somme de £36,312, le montant pour lequel la traite ayant causé

cette correspondance a été récemment achetée. Les autorités britanniques ont bien fait comprendre que si le compromis devait être concluant, le montant sur lequel on s'entendrait devait être payé immédiatement, et dans le cas d'une difficulté qui se présenterait, il n'y aurait rien pour les empêcher de s'en tenir à ce qu'elles considèrent leurs droits légaux. Je puis dire à cause d'une décision rendue par les commissaires de l'Impôt dans le cas de la Ingersoll Packing Company, Limited, qui exerçait un commerce semblable à celui de la compagnie Davies, que ces droits semblent très forts.

Afin de faciliter et de hâter un règlement à Londres et plus particulièrement, afin d'avoir les fonds disponibles pour payer l'impôt britannique, sans la nécessité d'emprunter, la compagnie a pris des dispositions avec le ministre des Finances et dernièrement avec le ministre de la Douane et de l'Accise, pour obtenir le remboursement du montant qu'elle aurait eu droit de porter à son crédit d'après l'imposition canadienne, si elle avait attendu d'établir l'imposition britannique, avant de paye l'impôt canadien. C'était, en vérité, tout simplement demander ce qu'on lui avait promis, lorsqu'elle avait effectué les paiements au Trésor canadien originairement. Les deux ministres ont été d'accord sur ce point et le but de l'arrêté en Conseil a été d'autoriser le remboursement.

Comme la Loi de la taxe de guerre sur les profits d'affaires, 1916, ne contenait aucune disposition pour le remboursement des deniers, mais seulement pour accorder un crédit avant le paiement, le remboursement n'est pas effectué sous l'empire de cette loi. L'autorisation pour le remboursement est l'alinéa (b) de l'article 92 de la Loi du Revenu consolidé et de l'Audition. D'après cette loi peu importe à quelle fin le remboursement autorisé doit être appliqué, pourvu que l'on éclaircisse un point qui ne l'avait pas été auparavant, comme quoi des deniers avaient été payés dans le Trésor canadien en vertu de la loi canadienne. La Loi de la taxe de guerre sur les profits d'affaires, 1916, explique le motif pour lequel le remboursement est effectué, mais la Loi du Revenu consolidé et de l'Audition est la seule autorisation à l'appui du remboursement. La recommandation au Conseil déclarait que des deniers avaient été versés dans le Trésor canadien, à même lesquels le remboursement pouvait être payé, mais malheureusement l'arrêté en Conseil dans un effort afin d'expliquer le motif du remboursement, a rendu la chose quelque peu ambiguë.

L'objection que j'avais à vous demander de prendre connaissance des documents et des circonstances autres que l'arrêté en Conseil et d'approuver le remboursement à la lumière d'un témoignage si étranger, était afin d'épargner le coût de l'achat d'une autre traite à des frais plus élevés, à cause de la hausse dans la valeur de la livre et aussi afin d'éviter toute possibilité que le gouvernement britannique déclare le compromis terminé, par suite d'un retard, manière d'agir qui serait très préjudiciable au Canada.

Je pourrais ajouter que comme résultat de la contestation contre la réclamation des autorités britanniques, la compagnie Davies a dû être entraînée dans des frais de cour et de comptabilité considérables, et peut-être va-t-elle être obligée de payer un taux d'intérêt élevé qu'elle devra entièrement supporter, sans recevoir aucune aide du gouvernement canadien, bien que ce soit celui-ci qui bénéficie de la réduction sur l'imposition britannique.

Je désire vous remercier du temps que votre bureau a consacré à cette affaire et de la promptitude avec laquelle il s'en est occupé vendredi, ainsi que vous exprimer mon appréciation de votre prompte décision d'accepter mon certificat comme témoignage.

Fidèlement à vous,

L'Auditeur général. R. W. BREADNER, *Commissaire de l'impôt.*

BUREAU DE L'AUDITEUR GÉNÉRAL, le 28 janvier 1925.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 26 courant, en réponse à la mienne du 9 courant, relativement à une remise à la maison William Davies Company, Limited, autorisée par l'arrêté en Conseil du 23 écoulé.

Votre lettre explique clairement certains points obscurs de l'arrêté en Conseil, notamment que la remise à faire représente une partie de la somme précédemment versée par le gouvernement canadien conformément aux dispositions de la Loi de la taxe sur les profits d'affaires et non une partie de la somme payée sous l'empire de la Loi impériale des finances, (n° 2) de 1915.

A la suite de votre explication, qui me donne entièrement satisfaction, j'ai approuvé le paiement recommandé par le ministère des Finances le 5 courant.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le commissaire de l'impôt.

Acte de cautionnement

BUREAU DE L'AUDITEUR GÉNÉRAL, le 26 juin 1925.

MONSIEUR,—J'ai récemment reçu de votre bureau, par l'entremise du ministère des Finances, un acte de cautionnement exécuté par Alice Swaby et contresigné par Edward James Swaby et Charles Alexander, immunisant l'Etat contre toute perte relativement à certains chèques émis en faveur de diverses personnes par l'intermédiaire du bureau de l'inspecteur de l'impôt, de Calgary, lesquels chèques ont été perdus ou détruits.

L'acte de cautionnement ne me paraît pas satisfaisant car les chèques au sujet desquels on se propose d'indemniser l'Etat de toute perte ne sont pas spécifiquement désignés. Je constate également que l'acte de cautionnement ne porte aucune marque attestant qu'il a été examiné par le ministère de la Justice; il n'est pas non plus fourni de déclaration indiquant comment les chèques ont été perdus.

Je dois attirer votre attention sur le procès-verbal du Conseil du Trésor de 18 juin 1888, qui traite de l'émission de duplicata de chèques. Voici la teneur de ce procès-verbal, qui, à ma connaissance, n'a été ni abrogé ni modifié:

(1) Le Conseil, de l'avis du ministère de la Justice, prescrit que si un chèque de l'Etat ne parvient pas à la personne en faveur de laquelle il est émis, ou s'il est perdu ou détruit par la dite personne, la banque sur laquelle il est tiré doit être immédiatement avertie par la dite personne.

(2) On émettra un duplicata de chèque après qu'il aura été fourni un acte de cautionnement en la forme annexée immunisant l'Etat contre toute perte; ledit acte de cautionnement devra être examiné par le ministère de la Justice.

(3) Quand on allègue que le chèque a été perdu ou détruit, l'acte de cautionnement devra être accompagné d'une déclaration indiquant si le chèque originel avait été endossé ou non et comment il a été perdu ou détruit.

(4) Chaque duplicata de chèque devra porter le mot "duplicata" écrit à l'encre rouge au recto.

Je suis d'avis que, tel que prescrit par le procès-verbal précité du Conseil du Trésor, on devrait obtenir l'opinion du ministère de la Justice quant à la suffisance de protection fournie à l'Etat par l'acte de cautionnement au cas où les chèques originels seraient escomptés. Vous trouverez l'acte de cautionnement ci-inclus.

J'ai l'honneur d'être, monsieur,
Votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le commissaire de l'impôt.

MINISTÈRE DES DOUANES ET DE L'ACCISE, le 4 juillet, 1925.

MONSIEUR,—Me référant à votre lettre du 26 écoulé nous retournant l'acte de cautionnement exécuté par Alice Emily Swaby et contresigné par Edward James Swaby et Charles Alexander, vous avez sans doute constaté qu'il s'agit de soixante-seize chèques numérotés de 18896 à 18971, inclusivement, représentant une somme globale de $1,067.07, et expédiés à l'inspecteur de l'impôt de Calgary le 25 septembre 1924, en règlement de payements en trop versés par soixante-seize personnes au bureau de l'impôt sur le revenu. A cette époque notre bureau était régi par le ministère des Finances.

A la suite d'une correspondance volumineuse il fut constaté que l'enveloppe contenant les chèques mentionnés est parvenue au bureau de l'inspecteur de l'impôt, à Calgary, le 3 octobre 1924; un reçu fut signé par A. Swaby, une personne autorisée à signer pour l'inspecteur de l'impôt.

Le 16 janvier dernier on a soumis à votre bureau la liste des chèques en remboursement indiquant les numéros et les montants respectifs de chaque chèque et les noms des bénéficiaires; il fut décidé que, pourvu que l'inspecteur de l'impôt à Calgary avec deux cautions exécute un acte de cautionnement, on le soumettrait au ministère de la Justice et on mettrait ainsi le ministère des Finances en état de décider s'il était possible d'émettre des duplicata des chèques perdus.

Les chèques avaient été tirés sur la Banque de Montréal. On adressa à cette dernière une liste contenant les numéros des chèques, les noms des bénéficiaires et les montants respectifs de chaque chèque émis. On avisa la banque que le ministère se proposait d'émettre des duplicata et on lui demanda de refuser le paiement des chèques originels.

L'inspecteur de l'impôt de Calgary déclara que plusieurs imposés bénéficiaires des dits chèques refusèrent d'exécuter un acte de cautionnement pour des chèques qui ne leur étaient jamais parvenus et il refusa lui-même d'exécuter un acte de cautionnement. On l'informa qu'il devait lui-même ainsi que les imposés en faveur desquels les chèques en remboursement seraient émis exécuter l'acte de cautionnement demandé.

L'inspecteur persistant dans son refus d'exécuter l'acte de cautionnement et quelques imposés s'étant mis en communication directe avec le ministère afin d'obtenir remboursement, la chose fut référée au bureau du secrétaire du Conseil du Trésor après consultation avec votre bureau; par la suite on avisa l'inspecteur de l'impôt de Calgary qu'il avait été décidé d'émettre sans retard des duplicata des chèques perdus qu'il devrait remettre aux bénéficiaires aussitôt qu'ils auraient signé une garantie, dont copie est ci-incluse, qui était rédigée en la forme employée pour les chèques de l'Etat émis pour le paiement d'intérêt qui ont été perdus.

La formule de l'acte de cautionnement requise fut expédiée à l'inspecteur de l'impôt au mois de janvier dernier, mais l'acte de cautionnement et les deux garanties ci-incluses furent exécutés à Calgary au mois de mai dernier.

Les duplicata des chèques perdus furent émis et expédiés avec les garanties le jour même que l'émission fut décidée.

A la suite de votre lettre l'acte de cautionnement fut référé au ministère de la Justice qui nous l'a retourné avec une lettre dont vous trouverez copie ci-incluse.

Nous regrettons que notre lettre soit aussi longue, mais nous avons cru devoir vous donner tous les détails en notre possession. Si vous désirez d'autres renseignements il nous fera plaisir de vous les fournir.

Votre tout dévoué,

R. W. BREADNER, *Commissaire de l'impôt.*

L'Auditeur général.

MINISTÈRE DE LA JUSTICE, le 30 juin 1925.

MONSIEUR,—J'ai examiné l'acte de cautionnement exécuté par rapport à l'émission de soixante-seize duplicata de chèques dont les originaux ont été perdus, prétend-on, dans le bureau de l'inspecteur de l'impôt, à Calgary; je constate qu'il ne revêt pas la forme prescrite par les règlements, les chèques perdus n'étant pas suffisamment décrits pour permettre l'identification; il est, par conséquent permis de douter que le gouvernement soit protégé contre toute perte. Je comprends, toutefois, que les chèques ont été émis et livrés aux bénéficiaires, de sorte qu'il n'y a rien à faire en la matière. Je suggère, toutefois, qu'à l'avenir vous vous conformiez rigoureusement aux règlements et que vous me soumettiez l'acte de cautionnement avant d'émettre les duplicata.

Vous trouverez votre dossier ci-inclus.

J'ai l'honneur d'être, monsieur,

Votre obéissant serviteur,

W. STUART EDWARDS, *S.-M. de la J.*

M. F. H. LEWIS, Division de l'impôt sur le revenu.

AUDITOR GENERAL'S REPORT
1924-25

PART "E"

EXTERNAL AFFAIRS DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1924-25

PARTIE "E"

MINISTÈRE DES AFFAIRES EXTÉRIEURES

DÉTAIL DES REVENUS ET DES DÉPENSES

EXTERNAL AFFAIRS DEPARTMENT
MINISTÈRE DES AFFAIRES EXTÉRIEURES

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	E—3	Casual Revenue—Revenu casuel		$ 122,469 02
		EXPENDITURE—DÉPENSES		
25	E—3	Civil Government Salaries—Traitements du Gouvernement civil—		
		Premier—Under Statute	$15,000 00	
		Under Secretary	8,000 00	
		Staff	70,107 50	
			93,107 50	
25	.....	Civil Government Contingencies—Dépenses contingentes du gouvernement civil—		
	E—4	Salaries	$ 7,718 70	
	E—6	Miscellaneous	23,029 77	
			30,748 47	
				123,855 97
		High Commissioner's Office—Bureau du Haut-Commissaire—		
23	E—4	Civil Government Salaries—Traitements du Gouvernement civil—		
		High Commissioner, Under Statute—Haut-Commissaire, en vertu de la loi	10,000 00	
		Secretary—Secrétaire	7,000 00	
		Staff—Personnel	15,300 00	
			32,300 00	
23	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	E—4	Salaries	24,030 00	
	E—6	Miscellaneous	71,151 63	
			95,181 63	
				127,481 63
		Miscellaneous—Divers—		
311	E—6	Canadian Publications for the Library of the High Commissioner's Office	811 39	
315	E—7	Unforeseen Expenses	4,762 52	
332	E—7	Paris Agency	33,816 63	
333	E—7	Canadian Representation in the United States	12,275 21	
334	E—7	Passport Office	18,438 46	
335	E—7	League of Nations, Canada's Contribution	168,353 29	
336	E—7	Canadian Delegates to the League of Nations	11,899 20	
354	E—8	Transportation of Canadian Delegation, First Assembly of the League of Nations, 1920	1,848 56	
356	E—8	Transportation of Canadian Delegation, Imperial War Conference, 1918	584 00	
363	E—8	Provisional Bonus Allowance	9,738 91	
				262,528 17
		Total Expenditure, Consolidated Fund—Total des dépenses, Fonds consolidés		513,865 77

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.

REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Passport fees, $121,514.50; visa fees, $640.25	122,154 75
Refund previous year's expenditure, permit for Prime Minister's motor car	26 00
High Commissioner's Office, London, ($288.27)—	
Refund previous year's expenditure, professional services, J. Reid Hyde	204 40
Sale of old furniture, $40.88; sale of old newspapers, $42.99	83 87
Total	$122,469 02

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 25—Civil Government Salaries—Traitements du Gouvernement Civil		
Minister—Ministre—		
Right Honourable W. L. Mackenzie King	$ 15,000 00	
Under Secretary—Sous-secrétaire—		
Sir Joseph Pope	8,000 00	
Staff—Personnel		
Baker, F. M., chief clerk	$ 3,500 00	
Bearman, G., clerk stenographer, 9 m. at $1,080; 3 m. at $1,140	1,095 00	$ 315 00
Beaudet, M., clerk stenographer	1,140 00	315 00
Boyce, J. F., secretary clerk	3,360 00	
Cameron, M., senior clerk stenographer	1,620 00	
Campney, R. Q., private secretary, 2 m. to Mar. 31 at $3,000	500 00	
Champagne, G., file clerk	1,260 00	198 00
Champagne, J. G., messenger clerk	780 00	
Connolly, J. J., principal clerk	2,280 00	
Cooper, A. L., senior clerk stenographer	1,620 00	
Drysdale, S. E., file clerk	1,140 00	
Ferguson, H., senior clerk stenographer	1,560 00	
Flanagan, M., senior clerk stenographer	1,620 00	
Hall, A. L., clerk stenographer, 6 m. at $1,020; 6 m. at $1,080	1,050 00	315 00
Joss, B., clerk stenographer	1,080 00	
Leblanc, J. A., senior translator, 9 m. at $2,160; 3 m. at $2,280	2,190 00	
Losty, J., confidential messenger	1,200 00	258 00
McCloskey, K. A., departmental accountant, grade 1	1,860 00	
McGregor, F. A., private secretary	4,000 00	
Mahoney, M., senior clerk	1,500 00	
Measures, W. H., assistant private secretary	3,000 00	
Murphy, G., clerk stenographer	1,080 00	
Nicol, J. S., confidential messenger	1,200 00	258 00
Palmer, A., clerk stenographer, 6 m. at $960; 6 m. at $1,020	990 00	
Palmer, E., senior clerk stenographer	1,680 00	
Pappin, W. M., account clerk	1,020 00	315 00
Philion, J. E., messenger clerk	600 00	315 00
Rankins, G., senior clerk	1,620 00	54 00
Schryer, I., file clerk	1,140 00	
Scott, H., clerk	1,250 00	
Sibley, L., clerk stenographer	1,020 00	
Skelton, O. D., counsellor, July 15 to Mar. 31 at $5,000	3,561 85	
Slack, C. C., senior clerk	1,680 00	50 00
Smith, J. C., confidential messenger	1,200 00	258 00
Turriff, E., senior clerk stenographer	1,620 00	
Valiquette, M., junior clerk stenographer, 3 m. at $720; 9 m. at $780	765 00	

Details of Salaries—Cont. — Détail des Traitements—Suite	Salary — Traitement	Bonus — Boni
Vote 25—Civil Government Salaries—Conc.—Traitements du Gouvernement—Fin		
Staff—Conc.—Personnel—Fin		
Waker, A., senior clerk stenographer, 3 m. at $1,500; 9 m. at $1,560	$ 1,545 00	$ 109 00
Walker, W. H., assistant under secretary	4,500 00	
Wheatley, R. O., chief clerk, April 1 to Jan. 29 at $3,600 (resigned)	2,980 65	
White, W., senior file clerk	1,620 00	54 00
Whitman R. A., senior clerk stenographer	1,680 00	50 00
	93,107 50	*2,864 00*
Vote 25—Civil Government Contingencies—Dépenses Contingentes du Gouvernement		
Temporary Employees—Personnel temporaire		
Allen, C., chauffeur	1,440 00	
Bourgault, J., junior clerk typist, July 3 to Mar. 31 at $600	446 77	
Campney, R. O., private secy., 3 m. to Jan. 31 at $3,000	750 00	
Cavanagh, M. M., junior clerk typist, 3 m. to June 30 at $600	150 00	
Dillon, M. A., junior clerk	780 00	315 00
Dion, B., clerk-stenographer, Dec. 30 to Mar. 31 at $960	245 16	
McKenzie, M., senior clerk-stenographer, Aug. 8 to Mar. 31 at $1,320	855 16	120 50
Moore, F., senior clerk-stenographer	1,320 00	
Talbot, A. M., clerk-stenographer, July 26 to Dec. 31 (less 1½ d.), at $960	411 61	135 06
Zavitske, L. F., senior clerk-stenographer	1,320 00	186 00
	7,718 70	*756 56*
Vote 23—High Commissioner's Office, London—Civil Government Salaries—Bureau du Haut Commissaire—Traitements du Gouvernement Civil		
High Commissioner—Haut-commissaire, Hon. P. C. Larkin	10,000 00	
Secretary—Secrétaire—L. T. Pacaud	7,000 00	
Staff—Personnel		
Allin, T., departmental accountant, grade 4	3,120 00	
Churchouse, E., senior clerk	2,100 00	
Dearle, P. M., principal clerk	1,920 00	
Fox, E. M., private secretary's allowance	600 00	
Fox, W. G., file clerk	1,260 00	198 00
Luke, E. P., assistant secretary	3,780 00	
MacLeod, E., head clerk	2,520 00	
	32,300 00	*198 00*
Vote 23—High Commissioner's Office, London—Civil Government Contingencies Bureau du Haut Commissaire—Dépenses Contingentes du Gouvernement		
Temporary Employees—Personnel temporaire		
Caverhill, B., junior clerk stenographer, 9 m. to Dec. 31 at $840	630 00	
Commander, H., clerk stenographer	960 00	
Dawes, J., clerk typist	960 00	
Fischer, Q., clerk stenographer	1,260 00	198 00
Fox, E. M., clerk stenographer	960 00	
Gotts, G. R., doorkeeper	1,320 00	186 00
Hailes, M. G., senior clerk stenographer	1,320 00	186 00
Jones, L. S., clerk	1,260 00	198 00
Kember, H. W., senior clerk	1,320 00	186 00
Lucas, L., clerk stenographer	960 00	315 00
Manock, L. H., junior file clerk	600 00	
McLaughlin, E., clerk stenographer	960 00	
McLennan, G. L., senior account clerk	1,380 00	186 00
Montizambert, E., publicity clerk	600 00	
Parsons, C. W., messenger clerk	600 00	315 00
Patrick, H. R., senior clerk	1,320 00	186 00
Payter, M. E., junior clerk stenographer	840 00	
Read, W. T., junior clerk	600 00	315 00
Simpson, A., junior clerk	600 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni
Vote 23—High Commissioner's Office, London—Civil Government Contingencies—Conc. **Bureau du Haut Commissaire—Dépenses Contingentes du Gouvernement**—Fin.		
Spawforth, A., junior clerk	840 00	
Spire, A., senior clerk stenographer	1,320 00	186 00
Towler, A., senior clerk stenographer	1,320 00	186 00
White, R. J., clerk	960 00	315 00
Whittle, P., clerk stenographer	1,140 00	315 00
	24,030 00	*3,273 00*
Vote 332—Paris Agency—Agence de Paris		
Roy, Philippe, commissioner general (including special allowance, $2,500)	14,500 00	
Dupuy, P., secretary, $3,000; allowance, $500	3,500 00	
Capdéville, E., confidential messenger	960 00	315 00
Clement, G., clerk stenographer	1,260 00	
Jones, E., messenger clerk, 9 m. to Dec. 31 at $600	450 00	236 25
Massot, G., clerk typist	960 00	315 00
Park, O., clerk, Nov. 17 to Mar. 31 at $960	357 33	117 25
Voute, L., clerk stenographer	960 00	315 00
	22,947 33	*983 50*
Vote 333—Canadian Representation in the United States—Représentation du Canada aux États-Unis		
Mahoney, M. M., agent, External Affairs Department	$ 5,000 00	
Carter, B., secretary	1,860 00	
King, T. W., resident correspondent	1,200 00	
	8,060 00	
Vote 334—Passport Office—Bureau des Passeports		
Alexander, W. G., junior clerk	600 00	$ 315 00
Andrews, W. E., messenger clerk, April 1-28 at $600	46 67	24 50
Atchison, M., junior clerk stenographer, April 1 to Feb. 5 at $600	508 93	
Bailey, K., junior clerk, April 16 to July 16 at $600	150 81	
Binks, A. G., junior clerk	900 00	315 00
Brennan, H., junior clerk stenographer, June 11 to Aug. 22 (less 1 d.), at $600	117 17	
Brennan, M. M., junior clerk typist, April 16 to July 14 at $600	147 58	
Brouse, M., junior clerk stenographer, April 24 to Aug. 4 at $600	168 12	
Casey, L., junior clerk stenographer, Aug. 5 to Dec. 31 (less ½ d.) at $600	242 74	127 86
Condie, J., junior clerk, April 16 to July 16 (less ½ d.) at $600	149 98	
Cooper, N. C., junior clerk stenographer, Aug. 22 to Mar. 31 at $600	366 13	
Eves, R. H., junior clerk, April 16-24 (less ½ d.) at $600	14 17	
Farlette, L., office boy, Jan. 31 to Mar. 31 at $300	50 81	
Glaude, A., office boy, 10 m. to Jan. 31 at $300	250 00	
Hardy, V. M., junior clerk, April 15 to July 15 (less ½ d.) at $600	150 02	
Heisler, E. M., junior clerk stenographer, Jan. 2 to Mar. 31 at $600	148 39	
Jackson, A. F., clerk	960 00	315 00
Jackson, M., junior clerk	720 00	
Johnson, I., junior clerk typist	900 00	
Kilgore, D. F., junior clerk stenographer, April 1 to July 20 at $600	182 26	
Laroque, J., junior clerk stenographer, April 1-22 at $600	36 67	
Larose, R., clerk, April 1 to Jan. 18 at $960	766 45	251 49
Macnee, J., clerk	960 00	
Malloy, N. C., junior clerk stenographer, Jan. 17 to Mar. 31 at $600	124 19	
McCarthy, H., junior clerk stenographer, Feb. 6 to Mar. 31 at $600	91 07	
McColgan, E., clerk, 12 m. (less 14 d.) at $960	922 67	
Morse, C. O., junior clerk, April 25 to Mar. 31 (less ½ d.), at $600	559 17	
Page, P., clerk, Jan. 20 to Mar. 31 at $960	190 97	
Pinhey, G. C., clerk	1,000 00	315 00
St. Laurent, G., junior clerk stenographer, April 1 to Jan. 16 at $600	475 80	
Salt, B., junior clerk, April 1 to May 7 at $600	61 29	
Snelson, M. E., junior clerk stenographer, April 1 to June 11 at $600	118 33	
	12,080 39	*1,663 85*

Details of Salaries—Conc. — Détail des Traitements—Fin		Salary — Traitement	Bonus — Boni
RECAPITULATION			
Civil Government Salaries	(Page E-4)	$93,107 50	
Civil Government Contingencies	(Page E-4)	7,718 70	
High Commissioner's Office, London	(Page E-4)	56,330 00	
Paris Agency	(Page E-5)	22,947 33	
Canadian Representation in the United States	(Page E-5)	8,060 00	
Passport Office	(Page E-5)	12,080 39	
Total Salaries		200,243 92	
Total Provisional Bonus Allowance		9,738 91	9,738 91
		209,982 83	

Vote 25—Civil Government Contingencies

Dépenses contingentes du gouvernement

Salaries at Ottawa	(Page E—4)	7,718 70
Department of Printing and Stationery, supplies		8,780 31
Subscriptions to newspapers and publications, $851.37; telegrams, $6,555.41		7,406 78
Telephone messages, $457.15; British parliamentary publications, $394.11		851 26
Maintenance of departmental automobiles, $1,455.63; clothing for chauffeur, $109.65; sundries, $565.29		2,130 57
Sir Joseph Pope, expenses incurred re entertainment of Consular representatives and foreign visitors during 1923-24 and 1924-25		193 85
Travelling expenses: Rt. Hon. W. L. M. King, $315.72; Sir Joseph Pope, $119.10; F. M. Baker, $40.25; R. O. Campney, $123.36; F. A. McGregor, $334.38; W. H. Measures, $420.33; J. S. Nicol, $297.74; O. Robitaille, $176.12		1,827 00
Advances accounted for in 1925-26: L. C. McOuatt, $1,600; J. Forsythe Smith, $240		1,840 00
Total		$30,748 47

Vote 23—High Commissioner's Office, London: Civil Government Contingencies

Bureau du Haut-commissaire, Londres: Dépenses contingentes du gouvernement civil

Salaries of temporary employees	(Page E—4)	24,030 00
Travelling expenses of officials: Hon. P. C. Larkin, $8,222.46; P. M. Dearle, $16.30; L. T. Pacaud, $1,493.83		9,732 59
Allowances: High Commissioner, in lieu of house and furniture, $5,000; L. T. Pacaud, living, $1,500		6,500 00
Special services: J. Reid Hyde, auditor, $4,188, travel, $234.33; Sir Aston Webb and Son, inspecting and reporting on alternative sites for new building, $255.50		4,677 83
Travelling expenses, G. Kyte, M.P., and party in Europe		238 71
Staff: income tax, $2,036.37; meals, $386.70; Christmas gratuities, $220.22; extra help, $622.33		3,265 62
Transportation: chauffeur's wages, $1,315.95; taxi hire, $822.45; car fares, $237.93		2,376 33
Office maintenance: rental, $25,343.90; fuel, $326.21; char service, $1,350; electric light, $108.52; furnishings for new building, $295.64; repairs, $359.43; telephone service, $504.51; towel supply, $186.15		28,474 36

Vote 23—High Commissioner's Office, London: Civil Government Contingencies—Concluded

Bureau du Haut-commissaire, Londres: Dépenses contingentes du gouvernement civil—Fin

Various payments: advertising, $4,078.27; cartage and storage, $208.53; comptometer, $470.12; freight and express, $123.21; newspapers and publications, $915.94; official wreaths, $177.75; postage, $2,076.36; press clippings, $150.14; stationery, $2,638; subscriptions to charities, etc., $102.45; supplies for private car, $361.49; telegrams and cables, $3,410.19; typewriting and translation, $321.34; sundries, $852.40	15,886 19
Total	$95,181 63

Vote 311—Canadian Publications for the Library of the High Commissioner's Office

Publications canadiennes pour la bibliothèque du bureau du Haut-commissaire

Subscriptions to newspapers and publications, $437.30; postage, $25	462 30
Department of Printing and Stationery, supplies	349 09
Total	$811 39

Vote 315—Unforeseen Expenses—Dépenses imprévues

Entertainment of distinguished visitors to Ottawa: Sir Esme Howard, His Majesty's Ambassador at Washington, $1,187; Hon. Walter Monroe, Premier of Newfoundland, and party, $178.52	1,365 52
Expenses of Hon. N. A. Belcourt, Canadian Plenipotentiary at the Inter-Allied Conference and International Conference held at London, July 16 to Aug. 30, 1924	3,375 00
Gallaher, Rogers and Shea, Boston, Mass., legal services in connection with the case of a Canadian British subject tried at Newport, Vt., in 1922	22 00
Total	$4,762 52

Vote 332—Paris Agency—Agence de Paris

Salaries of employees (Page E—4)	22,947 33
Allowance to P. Roy for maintenance of automobile	3,000 00
Rent of offices, $2,221.68; office furnishings, $304.73; electric light, $111.14	2,637 55
Newspapers, books, etc., $692.71; subscriptions to charities, etc., $291.90; publicity, $133.72	1,118 33
Taxes, $1,283.04; telephone service, $334.22; telegrams, $451.97	2,069 23
Postage, $588.63; sundry stationery supplies, $686; sundries, $622.02	1,896 65
Department of Printing and Stationery, supplies	147 54
Total	$33,816 63

Vote 333—Canadian Representation in the United States

Représentation du Canada aux Etats-Unis

Salaries of staff at Washington (Page E—5)	8,060 00
M. M. Mahoney: living allowance, $1,800; travel, $814.65	2,614 65
Subscription to newspapers, etc., $333.09; postage, $155; telegrams, $227.31	715 40
Sundry stationery supplies, $263.49; storage, $240; sundry expenses, $288.87	792 36
Department of Printing and Stationery, supplies	92 80
Total	$12,275 21

Vote 334—Passport Office—Bureau des passeports

Salaries of employees	(Page E—5)	12,080 39
Sundry small expenses		50 81
Department of Printing and Stationery, supplies		6,307 26
Total		$18,438 46

Vote 335—League of Nations—Ligue des Nations

Canada's contribution towards the maintenance of the permanent secretariat of the League of Nations for the year 1924-25	$168,353 29

Vote 336—Canadian Delegates to the League of Nations
Délégués du Canada à la Ligue des Nations

Travelling and living expenses of Canadian delegates: Senator Dandurand, $3,130; Hon. E. M. Macdonald, $5,000	8,130 00
Dr. O. D. Skelton, adviser to Canadian delegation: travelling and living expenses, $914.72; disbursements, $537.71	1,452 43
Secretaries: R. O. Campney, services, Aug. 20 to Oct. 31 at $250 per m., $596.77, travelling and living expenses, $1,000; E. M. Macdonald, Jr., living expenses at $15 per d., $720	2,316 77
Total	$11,899 20

Vote 354—Transportation of Canadian Delegation: First Assembly of the League of Nations, 1920

Dépenses de voyage des délégués du Canada: Première assemblée de la Ligue des Nations, 1920

Sir George Foster and party: transportation and living expenses, $1,657.83; telegrams and gratituies, $190.73	$1,848 56

Vote 356—Transportation of Canadian Delegation: Imperial War Conference, 1918

Frais de passage des délégués du Canada à la conférence impériale sur la guerre

Boat fares, Liverpool to New York for Hon. Arthur Meighen, Hon. J. A. Calder, Hon. N. W. Rowell and three secretaries	$584 00

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed Page E—5	$ 9,738 91

AUDITOR GENERAL'S REPORT

1924-25

PART "F"

FINANCE DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "F"

MINISTÈRE DES FINANCES

DÉTAIL DES REVENUS ET DES DÉPENSES

FINANCE DEPARTMENT—MINISTÈRE DES FINANCES

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
		General Revenue—Revenus en général—			
	F—4	Interest on Investments		$11,332,328 50	
	F—6	Premium, Discount and Exchange		1,074,905 73	
	F—6	War Tax Revenue		2,400,970 69	
	F—6	Superannuation Revenue (Fund No. 1)		4,766 79	
					$14,812,971 71
		Casual Revenue—Revenu casuel—			
	F—6	Royal Mint		83,856 22	
	F—7	Miscellaneous Receipts		59,978 76	
				143,834 98	
		Less balance at debit of Outstanding Cheque Account		5,267 89	
					138,567 09
	F—8	Fines and Forfeitures			632 00
		Total Revenue—Total des Revenus			14,952,170 80
		EXPENDITURE—DÉPENSES			
		Civil Government Salaries—Traitements du Gouvernement civil—			
12	F—8	Lieutenant Governors—Under Statute		79,499 99	
	F—8	Minister—Under Statute	$10,000 00		
	F—8	Deputy Minister	10,000 00		
	F—8	Assistant Deputy Minister	6,000 00		
	F—9	Staff	312,662 78		
				338,662 78	
		Civil Government, Inspector General of Banks—Gouvernement civil, Inspecteur général des banques—			
	F—13	Salary	5,666 66		
	F—17	Contingencies	885 72	6,552 38	
		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
	F—13	Salaries	1,440 00		
	F—17	Contingencies	40,180 64		
				41,620 64	
					466,335 79
		Interest on the Public Debt, etc.—Under Statute—Intérêt sur la dette publique etc. en vertu de la loi—			
	F—17	Interest on the Public Debt		134,789,604 22	
	F—18	Premium, Discount and Exchange		18,703 33	
	F—19	Sinking Funds		3,142,284 24	
					137,950,591 79
1		Charges of Management—Frais de gestion—			
	F—19	Offices of the Assistant Receivers General, Salaries and Contingencies		112,676 82	
	F—22	Printing Dominion Notes		415,656 18	
	F—22	Printing, Advertising, Inspection, Express, etc.		100,244 07	
	F—23	Commission for Payment of Interest on Public Debt		93,471 33	
	F—23	Brokerage on Purchase of Sinking Funds		3,866 75	
	F—23	English Bill Stamps, Postage, etc		1,775 05	
	F—23	Temporary Clerical Work on the Transfer and Registration of Bonds, Flotation of Loans, etc.		99,143 13	
	F—23	Salary of Walter Duncan and Contingent Expenses		4,157 69	
					830,991 02
	F—24	Charges of Management, Loan Account—Under Statute			3,416,115 14
	F—25	Subsidies to Provinces—Under Statute			12,281,390 89

SUMMARY OF EXPENDITURE-*Con.*—SOMMAIRE DES DÉPENSES-*Suite*

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-*Con.*—DÉPENSES-*Suite.*		
		*Pensions—		
	F—26	Judges' Pensions and Miscellaneous—Under Statute	$ 184,397 71	
70, 76-83	F—27	Miscellaneous Pensions	13,491 72	
				$ 197,889 43
		Superannuation—Pensions—		
	F—27	Civil Service Superannuation and Retirement Act —Under Statute	733,734 05	
	F—27	Public Service Retirement Act, 1920—Under Statute—		
	F—49	Annuities and Gratuities 1,085,038 59		
		Less Gratuities paid by other Departments 396,522 98		
			688,515 61	
87	F—50	Printing and Stationery Dept., Retiring Allowances to former Employees	44,440 32	
				1,466,689 98
		Miscellaneous—Divers—		
		Grants subject to Government Audit—		
	F—50	Ottawa Improvement Commission—Under Statute	150,000 00	
317	F—50	National Battlefield Commission	47,000 00	
			197,000 00	
	F—50	Grants not subject to Government Audit—		
		Royal Mint—Under Statute	200,000 00	
		City of Ottawa—Under Statute	75,000 00	
319	F—50	Victorian Order of Nurses	10,000 00	
320	F—50	Canadian General Council of the Boy Scout Association	15,000 00	
321	F—50	Royal Astronomical Society	2,000 00	
322	F—50	Royal Society of Canada	8,000 00	
323	F—50	Royal Canadian Academy of Arts	2,500 00	
324	F—50	Dominion Council of Girl Guides	3,000 00	
325	F—50	Interparliamentary Union for Peace	200 00	
326	F—50	Subscriptions to publications of the Empire Parliamentary Association	2,000 00	
337	F—50	Canadian Branch of the St. John Ambulance Association	5,000 00	
342	F—50	Canadian Institute of Mining and Metallurgy	3,000 00	
351	F—50	Canadian National Safety League	10,000 00	
355	F—50	British Association for the Advancement of Science	35,000 00	
357	F—50	International Mathematical Congress	25,000 00	
359	F—50	Canadian National Institute for the Blind	10,000 00	
361, 477	F—50	Canadian Tuberculosis Association	20,000 00	
471	F—50	Canadian Athletic Team at International Olympic Games	10,000 00	
			435,700 00	
315	F—50	Unforeseen Expenses	22,513 60	
316	F—51	Expenses in connection with the negotiation of Treaties	3,695 31	
349	F—51	Government Contracts Supervision Committee	30,818 67	
362, 480	F—51	Royal Commission on Export of Pulpwood	27,500 00	
363	F—51	Provisional Bonus Allowance	33,790 89	
470	F—51	Legal and Other Expenses *re* Failure of the Home Bank	15,000 00	
481	F—52	Salaries and Expenses *re* Tariff Enquiry	29 00	
	F—52	Board of Audit—Under Statute	30,619 35	
			163,966 82	
				796,666 82
	F—52	Miscellaneous Charges paid direct from Consolidated Fund—Dépenses diverses soldées directement à même le Fonds consolidé—		
		Edwards, Morgan & Co., investigations under sec. 56A of the Bank Act	16,344 00	
		Refund of income tax collected from the Home Bank, June 1, 1918 to May 31, 1922, paid to the Liquidator of the Home Bank, P.C. 37-1095	41,309 62	

FINANCE—FINANCES

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE-*Conc.*—DÉPENSES-*Fin.*		
		Refund to Wm. Davies Co. Ltd. of excess profits duties paid in respect of 1915, 1916 and 1917, P.C. 40-2200	173,752 92	
		Amount required to meet the prospective value of the Government Annuities contracted for to Mar. 31, 1925	13,583 04	
		Canadian Northern Railway transport agreement, Adjustment made under Order in Council of Jan. 24, 1925	203,009 93	
				447,999 51
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		157,854,670 37
		VARIOUS OPEN ACCOUNTS—COMPTES OUVERTS		
	F—53	Civil Service Insurance Fund		
	F—53	Contractors' Securities Account		
	F—53	Retirement Fund		
	F—54	Superannuation Fund No. 2		
	F—54	Superannuation Fund No. 3		
137, 490	F—54	Loans to Canadian National Railway Company		
138	F—55	Loan to Canadian Government Merchant Marine Ltd		
	F—55	Montreal Harbour Commission		
	F—55	Quebec Harbour Commission		
	F—55	Vancouver Harbour Commission		
		NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.		
		REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.		
		*The following pensions, authorized by statute or voted in the supply bill, which in previous years were included in the expenditure of the Finance Department are this year included in the expenditure of the departments charged with the administration thereof:		
		Royal Canadian Mounted Police, Part X—		
		Mounted Police Pensions, under statute		
		Mounted Police Pensions, Voted		
		Soldiers' Civil Re-establishment, Part Y—		
		European War Pensions		
		Militia Pension Act, 1901		
		Fenian Raid Pensions		
		Militia men on active service and Northwest Rebellion Pensions		

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Interest on Investments—Intérêt sur placements		
Bank of Montreal, London, interest on current account		$ 62,406 77
Bank of Montreal, New York, interest on current account		55,760 99
Bank of Montreal, Ottawa, interest on special account		482,404 75
Blair & Co., New York, interest on current account		170,263 35
Chase Securities Corporation, New York, interest on current account		170,263 35
Interest on sinking funds—Intérêt sur fonds d'amortissement—		
3½ p.c. loan of 1909-34	$410,102 84	
3½ p.c. loan of 1930-50	594,180 54	
4 p.c. loan of 1940-60	301,121 38	
5 p.c. war loan of 1915-25	38,800 00	
5 p.c. war loan of 1916-31	39,965 00	
5 p.c. war loan of 1917-37	18,990 00	
		1,403,159 76

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

Interest on Investments-Conc. — **Intérêt sur placements**-Fin			
Loans to Banks under Finance Act, 1914, interest			$ 676,674 77
Loans to Governments—Prêts à des gouvernements—			
Belgian Government—Gouvernement belge—			
Interest 1 yr. to Mar. 12, 1925 on $4,528,336 at 5 p.c.	$ 226,416 80		
Interest accrued from date of advances to Dec. 31, 1924 on advances amounting to $1,762,789.64	515,768 99		
		742,185 79	
French Government—Gouvernement français—			
Interest 1 yr. to Dec. 31, 1924 on $5,730,000, at 5½ p.c.		315,150 00	
Greek Government—Gouvernement grec—			
Interest, 6 m. to June 30, 1924, on $8,000,000 at 5 p.c.	200,000 00		
Interest, 6 m. to Dec. 31, 1924, on $7,920,000 at 5 p.c.	198,000 00		
		398,000 00	
Imperial Government—Gouvernement impérial—			
Balance of interest after deducting interest due by Dominion Government to Mar. 31, 1925		1,369,797 03	
Roumanian Government—Gouvernement roumain—			
Interest, 1 yr. to Mar. 31, 1925 on $23,969,500 at 4 p.c.		958,780 00	
			3,783,912 82
Loans to Provinces—Prêts aux Provinces—			
Saskatchewan, interest, 6 m. to April 30, 1924 on $1,000,000 at 5 p.c.			25,000 00
Loans to Provinces for Housing Scheme—Prêts aux Provinces, pour construction d'habitations—			
British Columbia, interest, 1 yr. to Dec. 31, 1924 on $1,701,500, at 5 p.c.		85,075 00	
Manitoba—			
Interest, 1 yr. to Nov. 30, 1924 on $1,580,000 at 5 p.c.	79,000 00		
Interest, 1 yr. to Feb. 15, 1925 on $395,000 at 5 p.c.	19,750 00		
		98,750 00	
New Brunswick—Nouveau-Brunswick—			
Interest, 1 yr. to Oct. 15, 1924 on $620,000 at 5 p.c.	31,000 00		
Interest, 1 yr. to Dec. 28, 1924 on $305,000 at 5 p.c.	15,250 00		
Interest, 1 yr. to Jan. 22, 1925 on $600,000 at 5 p.c.	30,000 00		
		76,250 00	
Nova Scotia—Nouvelle-Ecosse—			
Interest, 1 yr. to Nov. 11, 1924 on $300,000 at 5 p.c.	15,000 00		
Interest, 1 yr. to Nov. 20, 1924 on $200,000 at 5 p.c.	10,000 00		
Interest, 1 yr. to Feb. 19, 1925, on $200,000 at 5 p.c.	10,000 00		
Interest, 1 yr. to Feb. 28, 1925, on $300,000 at 5 p.c.	15,000 00		
Interest, 1 yr. to Mar. 15, 1925, on $500,000 at 5 p.c.	25,000 00		
Interest, 1 yr. to April 2, 1925 on $37,000 at 5 p.c.	1,850 00		
		76,850 00	
Ontario—			
Interest, 1 yr. to Feb. 1, 1925 on $6,250,000 at 5 p.c.	312,500 00		
Interest, 1 yr. to Mar. 14, 1925 on $600,000 at 5 p.c.	30,000 00		
Interest, 1 yr. to Mar. 26, 1925 on $2,500,000 at 5 p.c.	125,000 00		
		467,500 00	
Prince Edward Island—Ile du Prince-Edouard—			
Interest, 1 yr. to Oct. 17, 1924, on $50,000 at 5 p.c.		2,500 00	
Quebec, interest, 1 yr. to Dec. 31, 1924 at 5 p.c.		356,659 24	
			1,163,584 24
Miscellaneous Loans—Prêts divers—			
Alberta Government Seed Grain Account, balance at credit representing interest on advances		8,784 19	
Canadian Government Merchant Marine, interest at 6 p.c. on purchase price of vessels sold: N. M. Paterson & Co., Fort William, 9 m. on $180,000, 3 m. on $144,000, $10,260; Sir Thomas Wilson, Belfast, North Ireland, 6 m. on $80,000, $2,400		12,660 00	
City of Edmonton, interest, June 1, 1923 to Jan. 16, 1925		5,482 05	
Montreal Harbour Commission, interest 1 yr. to Dec. 31,		1,408,925 67	
Montreal Turnpike Trust, interest received on commutation agreements		11,293 27	
Province of Quebec Debt Account, interest, 1 yr. to Dec. 31, 1924 on $1,473,609.63 at 4 p.c.		58,944 38	
Seed Grain and Relief Account, interest received during the year		180,476 20	
Soldiers' Land Settlement, interest received on settlers' loans		1,240,308 17	
Vancouver Harbour Commission, interest, 1 yr. to Dec. 31, 1924		412,023 77	
			3,338,897 70
Total			11,332,328 50

Premium, Discount and Exchange—Prime, escompte et change

Discount on sterling exchange purchased in Canada for credit in London	227,277 24
Discount on sterling exchange purchased in New York for credit in London	220,348 95
Discount on sterling payments received at current rate of exchange and deposited in London	19,652 82
Discount on stocks purchased for sinking funds	510,746 21
Discount on 4 per cent treasury bills	61,781 32
Premium on sale of New York funds	28,046 86
Premium on cheques payable in London and New York	7,052 33
Total	$1,074,905 73

War Tax Revenue—Produit de la taxe de guerre

Banks	1,217,753 85
Insurance Companies	867,901 96
Trust and Loan Companies	315,314 88
Total	$2,400,970 69

Superannuation Fund No. 1: Revenue—Pensions, Fonds N° 1: Revenus

Deductions from salaries under Sec. 17, Rev. Stat., Chap. 17: Agriculture, $84; Auditor General's Office, $202.50; Customs and Excise, $779.25; External Affairs, $43.75; Finance, $25.50; Governor General's Secretary's Office, $150; High Commissioner's Office, $62.40; Indian Affairs, $52.92; Interior, $260.20; Justice, $145.02; Legislation, $212.90; Marine and Fisheries, $14; Mines, $60.08; Post Office, $2,580.23; Privy Council, $78.75; Secretary of State, $26.60, less $11.31 collected in error previous years	$4,766 79

Casual Revenue—Revenu casuel	—	—	—
Royal Mint—Hôtel royal des monnaies			
Unexpended balance of annuity Dec. 31, 1923			$ 24,859 72
Charges for refining and coining gold			9,747 36
Sale of platinum recovered from deposits			1,408 99
Sale of sweep			1,366 77
Sale of nickel brockages			372 28
Various small amounts			132 38
Profit on Gold Coinage—Profit sur le monnayage de l'or—			
Fine gold bars received from the mint	$ 718,639 76		
Excess gold received from the mint	10,794 29		
Coin and bullion on hand Mar. 31, 1925	150,915 07		
Cash on hand in bullion account Mar. 31, 1925	57,242 48		
		$ 937,591 60	
Less—			
Advances during year for purchase of bullion	725,000 00		
Coin and bullion on hand April 1, 1924	154,240 67		
Cash on hand in bullion account, April 1, 1924	54,114 99		
		933,355 66	
		4,235 94	

DETAILS OF REVENUE—*Conc.*—DÉTAIL DES REVENUS—*Fin*

Casual Revenue—Con.—**Revenu casuel**—Suite.			
Profit on Copper Coinage—Profit sur le monnayage du cuivre—			
Metal on hand Mar. 31, 1925	$ 12,889 49		
Coin on hand Mar. 31, 1925	23,127 93		
Worn coin on hand in Finance Dept.	126 18		
Coinage during the year	10,100 00		
		$ 46,243 60	
LESS—			
Metal on hand April 1, 1924	13,791 30		
Coin on hand April 1, 1924	25,109 80		
Worn coin in Finance Dept.	169 52		
Worn coin received during year	250 16		
		39,320 78	
		6,922 82	
Profit on Nickel Coinage—Profit sur le monnayage du nickel—			
Metal blanks on hand, Mar. 31, 1925	41,241 54		
Coin on hand Mar. 31, 1925	240,252 25		
Mutilated coin at the Mint	6 85		
Mutilated coin in Finance Dept.	10 07		
Coinage during the year	78,500 00		
		360,010 71	
LESS—			
Nickel blanks on hand, April 1, 1924	3,874 18		
Coin on hand, April 1, 1924	274,294 65		
Mutilated coin at the mint	0 86		
Mutilated coin in Finance Dept.	1 16		
Worn coin received during the year	16 92		
Error in profit statement 1923-24	2 02		
Nickel blanks purchased during the year	44,751 16		
		322,940 95	
		37,069 76	
Total profits on coinage—Produit total du monnayage		48,228 52	
Deduct:—			
Loss on Silver Coinage—Perte sur le monnayage de l'argent—			
Bullion on hand, April 1, 1924	1,148,743 50		
Coin on hand, April 1, 1924	865,755 55		
Worn silver in Finance Dept., April 1, 1924	55,236 04		
Bullion purchased during the year	12,409 51		
Worn silver received during the year	133,806 96		
		2,215,951 56	
LESS—			
Bullion on hand Mar. 31, 1925	1,273,826 26		
Coin on hand, Mar. 31, 1925	865,755 55		
Worn silver in Finance Dept. Mar. 31, 1925	74,109 95		
		2,213,691 76	
		2,259 80	
Net profit—Produit net du monnayage			$ 45,968 72
			83,856 22
Miscellaneous Receipts—Recettes diverses			
Sundry banks, interest on excess circulation, Bank Act, sec. 61, sub-sec. 16			25,404 78
Sterling Exchange Inquiry: amount at credit of open account Mar. 31, 1924, $10,037.07; amounts collected from various persons during the year, $7,055.63			17,092 70
Financial Director of League of Nations, equivalent of 61,410.52 gold francs temporary contribution towards the working capital fund, now no longer required			11,849 37
Fees for transferring and registering bonds, $28,653.52, less cost of printing bonds, $27,026.56; and less insurance on bonds, $1,380.87			246 09
Registration fees under the Bank Act			3,101 50
Sale of pulp, currency branch			1,224 44

Casual Revenue–Conc.—Revenu casuel–Fin	—	—	—
Miscellaneous Receipts–Con—Recettes diverses–Fin			
Excess value of gold shipped to New York			$ 325 10
Conscience money received			324 50
Proceeds of £50 received from Thos. A. Burr, Bombay, India, being a portion of allowances paid him during the late war			234 50
Various small amounts			175 78
			59,978 76
			143,834 98
Less— Balance at debit of outstanding cheque account			5,267 89
Total casual Revenue—Total du Revenu casuel			138,567 09
Fines and Forfeitures—Amendes et confiscations			
Fines imposed under the Bank Act			300 00
Contractor's security deposit forfeited			348 00
			648 00
Less:—Paid to Royal Bank for eight raised American $2 bills deposited in 1923-24			16 00
Total Fines and Forfeitures—Total des amendes et confiscations			632 00

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Lieutenant Governors' Salaries: Under Statute—Traitements des Lieutenants-gouverneurs: En vertu de la loi		
Ontario: His Honour H. Cockshutt	$ 10,000 00	
Quebec: His Honour N. Perodeau	10,000 00	
Nova Scotia: His Honour McCallum Grant, April 1 to Jan. 22 at $9,000	7,282 22	
Nova Scotia: His Honour J. R. Douglas, Jan. 23 to 31 at $9,000	217 78	
New Brunswick: His Honour W. F. Todd	9,000 00	
Manitoba: His Honour Sir J. A. M. Aikens	9,000 00	
Saskatchewan: His Honour H. W. Newlands	9,000 00	
Alberta: His Honour R. G. Brett	9,000 00	
British Columbia: His Honour W. C. Nichol	9,000 00	
Prince Edward Island: His Honour M. McKinnon, April 1 to Sept. 7 at $7,000	3,052 76	
Prince Edward Island: His Honour F. R. Heartz, Sept. 8 to Mar. 31 at $7,000	3,947 23	
	79,499 99	
Vote 12—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre— Hon. W. S. Fielding	10,000 00	
Deputy Minister—Sous-ministre— J. C. Saunders	10,000 00	
Assistant Deputy Minister—Sous-ministre adjoint— G. W. Hyndman	6,000 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 12—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff—Personnel		
Adams, E. C., junior clerk, 12 m. at $840 (less 13 d.)	$ 810 35	$ 303 88
Adamson, M. G., junior clerk typist	900 00	
Albert, H., clerk	1,260 00	198 00
Alexander, J., office boy, 12 m. at $540 (less 3 d.)	535 65	
Alford, V., currency clerk	1,300 00	
Allen, M. G., junior audit clerk	840 00	
Anderson, M. G., departmental accountant, grade 3	2,700 00	
Armstrong, M. E., junior clerk	900 00	315 00
Bailey, L. A., junior clerk	840 00	
Bassett, N., junior clerk	840 00	
Baxter, J., clerk	1,140 00	
Beall, G., junior clerk	900 00	315 00
Beaman, F., senior messenger	1,080 00	315 00
Beaman, R., office appliance operator, grade 2	1,020 00	
Beith, H. M., senior clerk	1,680 00	50 00
Belier, F., junior currency clerk	900 00	
Bennie, H., currency clerk	1,260 00	
Bergeron, G., junior clerk, April 1 to Sept. 10 at $900 (resigned)	400 00	140 00
Bessette, T., junior clerk	840 00	
Biggs, R. M., clerk	1,260 00	198 00
Bishop, E. F., junior currency clerk	900 00	
Black, C. K., senior clerk	1,440 00	174 00
Blair, W. L., departmental accountant, grade 5	4,020 00	
Blanchfield, J., junior clerk	900 00	
Boileau, J., junior currency clerk	840 00	
Bond, C., clerk	1,140 00	
Boville, P. H., junior clerk	840 00	315 00
Boyle, G., junior clerk	900 00	315 00
Boyle, H., junior clerk	900 00	
Boy, L., junior clerk	840 00	
Bradford, J. A., senior clerk	1,680 00	50 00
Brisson, J. T., departmental accountant, grade 2	2,220 00	
Brittain, E. L., departmental accountant, grade 5	4,020 00	
Broker, D., junior clerk, 2 m. to May 31 at $780 (resigned)	130 00	
Brown, E., junior clerk, 7 m. to Oct. 31 at $900 (resigned)	525 00	
Buckels, F., junior clerk, 12 m. at $900 (less 21 d.)	848 96	
Buckley, I., junior clerk, 2 m. to May 31 at $780 (resigned)	130 00	
Burke, E., senior messenger	1,080 00	315 00
Burns, G. B., principal account clerk	1,920 00	
Busby, M., clerk	1,140 00	
Cameron, J., currency clerk	1,300 00	198 00
Campbell, C. E., departmental accountant, grade 3	2,700 00	
Carleton, G. I., clerk stenographer	1,300 00	
Chamney, E., junior clerk stenographer, April 1-30 at $840 (resigned)	70 00	
Chandler, T., junior clerk, 12 m. at $900 (less 22 d.)	845 41	
Charleson, L., clerk	1,080 00	
Charrier, I., junior clerk book-keeper	960 00	
Charron, M. A., junior clerk	900 00	
Chasse, J., junior clerk	900 00	
Chugg, G., junior audit clerk	840 00	
Clark, A. C., junior clerk	900 00	315 00
Cluffe, G. G., departmental accountant, grade 1	1,860 00	
Clyne, M., junior clerk, April 1 to Nov. 10 at $900 (resigned)	550 00	
Cody, K., junior clerk	840 00	
Coe, V., junior currency clerk, 12 m. at $840 (less 15 d.)	806 13	
Collins, M., junior currency clerk	1,000 00	
Condie, A. B., clerk stenographer, 6 m. to Mar. 31 at $960	480 00	
Conn, L., junior currency clerk, 12 m. at $900 (less ½ d.)	898 75	
Connell, G., junior clerk	900 00	
Cooch, H., clerk	1,140 00	315 00
Cooke, J. W., senior account clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	
Crabb, R. W., clerk	1,140 00	315 00
Cross, L., junior clerk	900 00	
Cutts, M., junior currency clerk	900 00	
Daoust, L., junior clerk	900 00	
Daoust, R., junior clerk	900 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 12—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—Personnel–Suite		
Davy, K., junior currency clerk	$ 840 00	
Dawson, S., senior clerk book-keeper	1,740 00	$ 50 00
Dennison, M., junior audit clerk, 12 m. at $840 (less 1 d.)	837 74	
Deschamps, R., clerk, 12 m. to Mar. 31 at $1,080 (less ½d.)	1,078 55	
Desjardins, M., junior clerk	900 00	315 00
Dewar, D., junior audit clerk	900 00	
Dixon, W. J., senior messenger	1,080 00	315 00
Doherty, L., junior clerk	900 00	
Dorion, G., junior currency clerk	1,000 00	
Drouin, E., junior audit clerk	720 00	
Dube, P., junior clerk	900 00	315 00
Dumas, R., junior clerk, 6 m. at $600, 6 m. at $660 (less 1 d.)	628 34	
Dupuis, A., junior clerk	900 00	
Edwards, A. F., junior clerk	780 00	
Effemy, G. D., account clerk, 3 m. to Mar. 31 at $960	240 00	
Ellis, R. M., junior currency clerk	900 00	
Estabrooks, A. J., account clerk	1,300 00	
Farmer, I., clerk	1,140 00	
Fenn, M., clerk	1,140 00	
Fenton, M., clerk stenographer	1,140 00	
Ferguson, M., junior currency clerk, 11 m. to Feb. 28 at $840 (less 12½ d.)	741 76	278 17
Ferrier, J. I., junior clerk	780 00	
Fetterley, E. S., senior clerk stenographer, 9 m. at $1,320, 3 m. at $1,380	1,335 00	
Fetterley, E. S., private secretary's allowance	400 00	
Fielding, H. C., private secretary, 3 m to June 30 at $3,360 (appointed outside staff)	840 00	
Finlayson, G. F., account clerk	1,600 00	
Firth, M. E., clerk	1,080 00	183 75
Fitzsimmons, D., junior audit clerk	900 00	
Fitzsimmons, M., junior clerk, April 1 to Sept. 23 at $900 (resigned)	432 50	
Fitzsimmons, N. I., junior clerk, April 1 to Sept. 10 at $900 (resigned)	400 00	
Foran, E., junior clerk	780 00	
Forsyth, J. R., departmental accountant, grade 4, 7 m. to Oct. 31 at $3,480 (retired)	2,030 00	
Frost, M. C., junior clerk	900 00	
Fulford, M., junior clerk typist	900 00	315 00
Furrie, M., junior clerk	780 00	
Galipeau, L., junior clerk typist, April 1 to Aug. 2 at $840 (resigned)	284 51	
Garland, F. G., junior currency clerk	900 00	
Gaul, T. F., senior account clerk	1,620 00	
Gawn, E., junior clerk	900 00	
Gibson, G., junior clerk, April 1 to Oct. 11 at $900 (resigned)	476 61	
Gibson, M., junior clerk	900 00	
Gill, W. P., clerk book-keeper	1,320 00	186 00
Girandin, I., senior clerk	1,440 00	
Glass, J. W., junior clerk, 6 m. at $600, 6 m. at $660 (less 9½ d.)	611 45	
Goltman, M., junior clerk, 12 m. at $900 (less 9 d.)	878 17	
Goold, H., junior clerk	900 00	315 00
Gravel, V., junior file clerk, 6 m. to Mar. 31 at $600 (less 24 d.)	259 23	
Grimes, M., junior currency clerk	840 00	
Gullock, G. L., departmental accountant, grade 3	2,700 00	
Hall, A., junior currency clerk	900 00	
Hardie, A. M., account clerk	1,600 00	
Hardy, M., junior clerk, 2 m. to May 31 at $720 (resigned)	120 00	
Harris, E. M., junior clerk	840 00	
Harris, G., junior currency clerk, 12 m. at $900 (less 18 d.)	855 97	
Halton, C., junior clerk	900 00	
Hearnden, G. E., clerk	1,200 00	
Heasman, M., junior clerk	900 00	
Henderson, E., clerk	1,080 00	
Henry, F. R., junior currency clerk, 12 m. at $1,000 (less 324½ d.)	113 61	
Hetherington, P., junior clerk stenographer, 12 m. at $900 (less 7 d.)	882 50	
Hill, J., junior currency clerk	840 00	
Hodgson, E. M., junior clerk	900 00	
Holt, G., junior clerk, 12 m. at $780 (less 23 d.)	730 62	
Holt, V., junior clerk, 12 m. at $900 (less 4½ d.)	889 08	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 12—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Houston, M., junior currency clerk	$ 900 00	
Howe, H. C., junior clerk	900 00	$ 183 75
Howe, R., clerk stenographer	1,080 00	
Hughes, S., junior clerk, 12 m. at $900 (less 5 d.)	887 90	310 77
Hunt, N. M., junior clerk	900 00	
Hutton, I. M., junior clerk stenographer, 10 m. to Mar. 31 at $600	500 00	
Jablonski, M., junior clerk	840 00	
Jackson, H., junior currency clerk, 2 m. to May 31 at $780 (resgined)	130 00	
James, E., junior currency clerk	900 00	
Jenkins, S. J., senior account clerk	2,800 00	
Joliffe, B., junior clerk, April 1 to Jan. 14 at $780 (resigned)	614 35	
Kains, L., junior clerk, 2 m. to May 31 at $840	140 00	
Kains, Z., junior currency clerk	1,000 00	
Killins, A., file clerk	1,140 00	
King, I. A., clerk stenographer	1,260 00	
King, M., junior clerk typist	780 00	
Kingsbury, E., junior clerk, 12 m. at $900 (less 1 d.)	897 58	314 16
Kirke, H. H., junior audit clerk, 12 m. at $900 (less 13 d. Sept.)	867 50	
Kitts, M., junior currency clerk	840 00	315 00
Laidlaw, E., junior clerk, 2 m. to May 31 at $720 (resigned)	120 00	
Lally, L., currency clerk	1,260 00	
Lamplough, G., junior clerk, 12 m. at $900 (less 2½ d.)	893 83	
Langdon, E. H., junior audit clerk	900 00	
Langdon, E. T., departmental accountant, grade 3	2,700 00	
Langdon, H., junior currency clerk	900 00	
Langlois, B., junior clerk typist	840 00	
Langlois, M. A., junior clerk typist, 12 m. at $840 (less 2 d.)	835 49	
Lapointe, A., junior clerk, 12 m. at $900 (less ½ d.)	898 79	
Lawson, T., assistant comptroller of currency	3,540 00	
Lees, E., clerk, April 1 to Mar. 28 at $1,080 (resigned)	1,071 29	
Lefebvre, G., junior clerk	900 00	
Lefebvre, G. R., junior clerk stenographer	1,000 00	
Leonard, C. M., junior clerk, 2 m. to May 31 at $840 (resigned)	140 00	
Lepine, C. E., senior messenger	1,020 00	315 00
Lightbound, G., junior clerk, 12 m. at $900 (less 7 d.)	883 07	309 08
Little, M., junior clerk	900 00	
Livingstone, S. L., account clerk, 3 m. to Mar. 31 at $960	240 00	78 75
Logan, J., junior audit clerk	900 00	
Lorans, J. M., principal translator, 12 m. at $2,880 (less 2 d.)	2,864 52	
Loughran, A., junior audit clerk	900 00	
Loughran, G., currency clerk	1,300 00	
Lussier, L., messenger clerk	900 00	273 50
MacAdam, K., clerk, 12 m. at $1,080 (less 2 d.)	1,074 00	
MacFarlane, J. G., Dominion book-keeper	4,500 00	
MacFarlane, J. W., junior clerk	900 00	
MacGougan, G., senior account clerk	1,380 00	
MacKay, K. R., junior currency clerk, 12 m. at $900 (less 11½ d.)	872 18	305 27
MacLeod, R., junior clerk	900 00	
MacMillan, K., junior clerk, 12 m. at $900 (less 1 d.)	897 59	314 16
MacMaster, A. L., junior audit clerk	900 00	
MacMinn, P., currency clerk	1,300 00	
MacMurchy, A., clerk stenographer	1,140 00	
MacPherson, J., junior clerk	900 00	
MacPherson, M. M. B., senior clerk stenographer	1,440 00	
MacPherson, M. M. B., private secretary's allowance	600 00	
Maher, E., junior audit clerk	900 00	
Marston, I. H., clerk	1,080 00	
Martin, E., junior clerk, 12 m. at $840 (less 1 d.)	837 75	
Matheson, N. J., junior clerk, 6 m. to Sept. 30 at $600 (less 1 d.; resigned)	298 37	
Matton, L., junior clerk, April 1 to Nov. 10 at $840 (resigned)	513 33	
McCallum, M., junior clerk	900 00	
McCarthy, P., junior clerk	840 00	
McCavour, S. P., comptroller of currency, 2 m. to Mar. 31 at $4,500	750 00	
McClennan, G., junior clerk, 12 m. at $900 (less 6½ d.)	884 12	
McCormick, M. L., clerk stenographer	1,080 00	
McDonald, M. L., junior audit clerk, April 1 to Sept. 10 at $840 (resigned)	373 33	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 12—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite.		
Staff—Continued—*Personnel*–Suite		
McFarlane, J. W., senior clerk	$ 1,440 00	
McGill, M., juonir audit clerk, 12 m. to Mar. 31 at $900 (less 1 d.)	897 32	$ 314 07
McGirr, E. H., clerk stenographer	1,300 00	
McIntyre, B. G., departmental accountant, grade 3	2,700 00	
McLaughlin, O., junior clerk	900 00	
McWilliams, C., junior clerk, 12 m. at $840 (less ½ d.)	838 87	314 57
Mcgloughlin, N. E., clerk stenographer, 9 m. at $960, 3 m. at $1,020 (less 56½ d.)	826 53	266 31
Meldrum, W., junior clerk	900 00	
Melvin, J. P., departmental accountant, grade 1, 6 m. at $1,620, 6 m. at $1,740	1,680 00	52 00
Mills, R. P., clerk stenographer	1,140 00	
Mordy, P., junior clerk, 12 m. at $900 (less 2 d.)	895 00	
Morris, L. M., junior audit clerk, April 1 to Nov. 21 at $720 (less 4½ d.; resigned)	453 29	
Moulds, B., junior clerk	900 00	
Moulds, E. G., junior clerk stenographer, 12 m. at $1,000 (less 1½ d.)	995 97	
Murphy, J., senior clerk	1,440 00	174 00
Murphy, T. L., junior clerk, 9 m. at $600, 3 m. at $660	615 00	315 00
Murray, J. D., senior account clerk	1,620 00	
Narraway, H. S., principal clerk	2,280 00	
Newby, M. A., junior audit clerk	840 00	
Nicholson, M. E., junior clerk stenographer	900 00	315 00
Nicholson, M. E., private secretary's allowance	100 00	
Nixon, E., junior clerk	900 00	
Nixon, E., junior clerk, 12 m. at $900 (less 6 d.)	885 49	
Noonan, C., junior clerk typist, 9 m. to Dec. 31 at $780 (less 7½ d.)	569 15	
O'Donahue, A., junior clerk	900 00	
Ogilvy, J., junior currency clerk, 12 m. to Mar. 31 at $900 (less 3½ d.)	891 54	
O'Reilly, A., junior audit clerk	840 00	
Osbourn, C., junior clerk	900 00	315 00
Ostrom, W. N., confidential messenger	1,200 00	258 00
O'Toole, L., clerk	1,080 00	236 25
Parker, E., clerk, 12 m. at $1,080 (less ½ d.)	1,078 40	314 54
Parker, M., junior currency clerk	900 00	
Peart, E. H., clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Peden, K., junior currency clerk	900 00	315 00
Pelton, A. E., junior clerk	840 00	315 00
Pender, M. G., junior clerk, 12 m. at $900 (less 10 d.)	875 00	
Pereira, M., junior clerk, 2 m. to May 31 at $840	140 00	52 50
Perkins, S. J., senior clerk, Oct. 8 to Mar. 31 at $1,320	635 16	89 50
Perrin, M. E., junior audit clerk	900 00	
Peters, F. M., departmental accountant, grade 1	1,740 00	50 00
Plunkett, K., junior clerk stenographer, 12 m. to Mar. 31 at $900 (less 5½ d.	886 63	
Potvin, N., junior clerk	900 00	
Prince, M., junior clerk	900 00	
Proctor, I., clerk, 12 m. at $1,080 (less 1 d.)	1,077 10	314 15
Purkiss, E., senior clerk stenographer	1,500 00	
Ranger, J. U., clerk	1,200 00	
Read, P., junior clerk	840 00	
Richardson, K., senior clerk	1,680 00	50 00
Roberts, B. J., secretary	4,200 00	
Robertson, A., junior audit clerk	900 00	
Robson, D., junior clerk, 12 m. at $840 (less 7 d.)	824 06	
Roger, E. G., junior clerk	900 00	315 00
Ronson, W. C., assistant to secretary of Treasury Board	4,200 00	
Ross, B., junior currency clerk	900 00	
Russell, J. A., assistant to Commissioner of Taxation	6,000 00	
Ryan, S., currency clerk	1,260 00	198 00
Salter, K., junior clerk	900 00	
Shearman, G., senior clerk	1,440 00	
Sellar, R. W., private secretary, 4 m. to Mar. 31 at $3,360	1,120 00	
Smellie, W., senior clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Smith, I. M., junior clerk	900 00	
Smith, L. M., junior audit clerk	720 00	
Smith, N. H., junior currency clerk, 12 m. at $900 (less 4 d.)	890 33	
Smithson, E. H., junior clerk, 12 m. at $840 (less 1 d.)	837 75	
Start. B., clerk stenographer	1,600 00	
Steadman, S. M., junior currency clerk	900 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. **Détail des Traitements**–Suite	Salary Traitement	Bonus Boni
Vote 12—Civil Government Salaries–Conc.—**Traitements du Gouvernement civil**–Fin		
Staff–Con.—*Personnel*–Suite		
St. Denis, L., junior clerk, April 1–14 at $600 (resigned)	$ 23 34	
Stevens, V., junior clerk, April 1 to Aug. 2 at $900 (resigned)	304 83	
Stewart, E., junior currency clerk	1,000 00	
St. Jacques, S., junior clerk	840 00	
Street, L. M., clerk stenographer	1,600 00	
Sutton, L. L., currency clerk, 3 m. to June 30 at $1,300 (retired)	324 99	
Tessier, G., junior audit clerk, 2 m. to May 31 at $660 (resigned)	110 00	
Thackeray, A. E., junior audit clerk	900 00	
Thomas, B., junior clerk	900 00	
Thornton, W. S., senior clerk, April 1 to Oct. 7 at $1,500 (resigned)	778 22	$ 79 87
Tierney, M., junior clerk, 12 m. at $840 (less 6½ d.)	825 33	
Tobin, I., junior clerk	840 00	
Trudeau, M., junior clerk, 2 m. to May 31 at $780 (resigned)	130 00	
Turton, B., junior clerk, 1 m. to April 30 at $840 (resigned)	70 00	
Viens, W., messenger clerk	1,000 00	315 00
Viets, R. B., solicitor to the treasury board	4,200 00	
Vogan, C., junior currency clerk	900 00	
Wade, M., junior currency clerk, 12 m. at $900 (less 8½ d.)	878 96	
Wagner, Q., junior clerk, 12 m. to Mar. 31 at $900 (less 4½ d.)	888 75	
Walker, L., junior clerk, 12 m. at $840 (less 3 d.)	833 23	
Walker, L. A., junior clerk stenographer	900 00	
Ward, V., junior audit clerk, 12 m. at $900 (less 1½ d.)	896 25	
Webster, M. C., junior currency clerk	900 00	315 00
Whillans, A., junior clerk	900 00	
Whyte, M., junior clerk, 12 m. at $900 (less 6½ d.)	884 09	310 31
Williams, A., junior clerk	900 00	
Willis, W., junior audit clerk, 12 m. at $720 (less 1 d.)	718 00	
Wilson, H. T., departmental accountant, grade 1	1,620 00	54 00
Wooster, P. B., junior clerk, 6 m. at $600, 6 m. at $660 (less 1 d.)	628 32	
Wright, F., junior clerk	900 00	
Yetts, C. N., departmental accountant, grade 1, 3 m. at $1,740, 9 m. at $1,860	1,830 00	12 48
York, E., junior clerk	900 00	
Young, M., junior clerk stenographer	900 00	
	338,662 78	*15,277 54*
Vote 409—Inspector General of Banks—Inspecteur général des banques		
Tompkins, C. S., inspector general of banks, Nov. 15 to Mar. 31 at $15,000	5,666 66	
Vote 12—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employee—Employé temporaire		
Pollard, W. R., chauffeur	1,440 00	
Vote 1—Charges of Management: Temporary Assistance in Connection with War Loan Bonds—Frais de gestion: Personnel temporaire relatif aux obligations des emprunts de guerre		
Staff—Personnel		
Adams, A. B., clk-stenographer, 12 m. (less 3½ d.) at $960	950 97	
Alexander, M., jr. clk., April 1 to Oct. 21 and Feb. 1 to Mar. 31 at $600	433 87	
Armstrong, A., jr. clk.-typist, April 1 to June 8 at $600	113 33	
Audette, B., junior clerk	600 00	
Barry, M., jr. clk.-typist, April 1 to June 30 (less 3 d.) at $600	145 00	
Belcher, E. M., junior clerk, April 1 to Mar. 14 at $600	572 58	
Bergeron, A., junior clerk typist	600 00	
Bero, A. M., junior clerk, 12 m. (less 14 d.) at $700	672 74	
Blais, J., junior clerk, 12 m. (less 2 d.) at $720	716 13	313 31

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 1—Charges of Management: Temporary Assistance in Connection with War Loan Bonds–Con.—**Frais de gestion: Personnel temporaire relatif aux obligations des emprunts de guerre**–Suite		
Staff–Con.—*Personnel*–Suite.		
Blakely, F., junior clerk	$ 600 00	
Boileau, J., clerk	960 00	$ 315 00
Bouchard, Y., junior clerk	600 00	315 00
Brady, H., jr. currency clk., 12 m. (less 3½ d.) at $700	692 84	
Brault, S., junior clerk typist	600 00	
Brousseau, L., junior clerk typist	600 00	315 00
Brownell, H., junior currency clerk	650 00	
Burke, C., junior clerk-typist	600 00	
Byers, G. I., junior clerk	600 00	
Caille, Y., junior clerk, 12 m. (less 2½ d.) at $600	595 98	312 89
Caldwell, G. (not classified) June 2 to Aug. 31 at $1,320	326 33	
Cameron, C., jr. currency clk., 12 m. (less 1 d.) at $650	648 17	
Carrier, L. R., junior clerk	600 00	315 00
Casey, E., junior clerk-typist	600 00	
Canley, L. G., junior clerk-typist, April 1 to July 15 at $600	174 20	
Charron, A., jr. clk.-typist, 12 m. (less ½ d.) at $700	699 02	
Chartrand, A., junior clerk, April 1 to Mar. 7 at $600	561 29	
Clapin, F. J., clerk, April 1 to Aug. 31 (less 4 d.) at $960	389 55	127 83
Clark, E. A., junior clerk-typist, April 1 to Feb. 3 at $600	505 36	
Clark, M., junior clerk-typist, April 1 to 30 (less 1 d.) at $600	48 34	
Cohoon, L. B. (not classfied)	2,200 00	
Condie, A., clerk-stenographer, 6 m. to Sept. 30 at $960	480 00	
Condon, E. C., clerk, April 1 to July 19 (less 17 d.) at $960	244 57	
Connell, W., mess.-clk., 12 m. (less 7½ d.) at $900	881 29	308 46
Corbett, R. V., jr. clerk-typist, April 1 to Feb. 2 (less ½ d.) at $600	502 68	
Cotnam, J., junior clerk	600 00	315 00
Cumming, M., junior clerk-typist	600 00	315 00
Dallaire, A., junior clerk	600 00	
Dompierre, F., junior clerk	600 00	315 00
Dooner, C., junior clerk-typist, 12 m. (less 1 d.) at $600	598 39	
Dover, T., junior clerk, 12 m. (less 1 d.) at $600	598 40	
Doyle, H., junior clerk, 12 m. (less 2 d.) at $600	596 50	313 17
Dube, A., junior clerk	600 00	
Dube, S. G., junior clerk typist, 12 m. (less 1 d.) at $600	598 39	
Dunning, G. G., junior clerk	600 00	
Durocher, A., junior clerk	600 00	
Eddy, F., junior audit clerk	600 00	315 00
Edmondston, G. G. (not classified)	1,500 00	154 00
Effemy, G. D., clerk, 9 m. to Dec. 31 at $960	720 00	
Fagan, H., junior clerk, April 1 to Nov. 25 at $600	391 66	
Ferrier, J., junior clerk, April 1 to Mar. 20, at $600	582 26	
Fielding, H. C. (not classified), July 1 to Mar. 31 at $3,360	2,520 00	
Foley, C. E., junior clerk	600 00	
Galland, C., junior clerk-typist	600 00	315 00
Gauley, G. B., clk.-stenographer, April 1 to Oct. 11 at $960	508 38	
Gibbs, L., jr. currency clk., 12 m .(less 8 d.) at $650	635 79	
Gibson, L. A., junior clerk	600 00	
Gordon, G. P. (not classified)	4,200 00	
Gravel, V., junior clerk, 6 m. to Sept. 30 at $600	300 00	
Hartin, E.,office appliance operator, gr. 1., April 1 to Mar. 7 (less 7½ d.) at $600	548 96	
Hatton, L., junior currency clerk	700 00	
Helps, M. O. G., junior clerk, 11 m. (less 15 d.) at $600	524 99	
Hendy, N., junior currency clerk	750 00	315 00
Henry, H. R. L. (not classified), 12 m. (less 1 d.) at $2,400	2,393 55	
Hewit, D. A., junior clerk, April 1 to May 7 at $600	61 29	
Hilliard, L., junior clerk-typist, 12 m. (less 3½ d.) at $600	594 02	
Howard, B. W. (not classified), June 21 to Sept. 25 at $1,200	316 66	
Hummel, D., junior currency clerk	650 00	
Hutton, I., junior clerk typist, 2 m. to May 31 at $600	100 00	
Irvin, M., junior clerk, 12 m. (less 18½ d.) at $700	664 51	299 05
Irving, R., junior clerk	600 00	315 00
Johnson, E. L., junior clerk, 12 m. (less 7 d.) at $700	686 35	
Jones, H. A., messenger clerk	900 00	
Kemp, V., junior clerk, 12 m. (less 3½ d.) at $600	594 36	
Kent, E., junior clerk	700 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. — **Détail des Traitements**-Suite	Salary — Traitement	Bonus — Boni
Vote 1—Charges of Management: Temporary Assistance in Connection with War Loan Bonds-Con.—**Frais de gestion: Personnel temporaire relatif aux obligations des emprunts de guerre**-Suite		
Staff-Con.—*Personnel*-Suite		
Kill, I., junior clerk-typist	$ 600 00	
Lancto L., junior clerk	600 00	
Lariviere, A., junior clerk	600 00	
Leclerc, L., jr. clk.-typist, April 1 to June 30 and Aug. 1 to Oct. 31 (less 8 d.) at $600	287 09	
Lecompte, I., junior clerk	600 00	$ 315 00
Leroux, L., junior clerk, 12 m. (less 3 d.) at $650	644 68	
Leslie, G., junior clerk, 12 m. (less 1 d.) at $600	598 39	
Levine, A., jr. clk.-typist, April 1 to Oct. 31 (less 10 d.) at $600	333 87	
Lowham, L. L. J., jr. currency clk., 12 m. (less 8½ d.) at $700	683 18	
Livingston, S. L., clerk, 9 m. to Dec. 31 at $960	720 00	236 25
MacCracken, M., junior currency clerk	650 00	315 00
Mann, R., junior clerk	600 00	
Marcoux, A., jr. clk.-typist, April 1 to May 31 at $650	108 32	
Marshall, E., junior clerk	600 00	
Martin, M., jr. clk.-typist, 12 m. (less 2 d.) at $600	596 78	
McCann, H., junior clerk	600 00	
McCarthy, D., junior clerk	600 00	
McElary, V. D., clerk	960 00	315 00
McGinnis, L. J., clerk, $960, less $17.78 paid by S.C.R.	942 22	315 00
McGlade, M. I. (not classified)	1,200 00	258 00
McKinley, I., junior clerk -typist	600 00	315 00
Mellor, H., clerk	960 00	315 00
Meloche, M. M., junior clerk	600 00	
Meloche, M. W., clerk	960 00	
Merriam, O., jr. clk.-typist, April 1 to Dec. 31 (less 11 d.) at $600	432 26	226 93
Meservey, M. C., clerk	1,000 00	315 00
Miller, M., jr. clerk-typist, 12 m. (less 1 d.) at $600	598 39	
Moncur, J., jr. currency clk., April 1 to June 4 at $650	115 54	
Money, B., clerk, April 1 to 12 at $960	32 00	10 50
Morrison, A., junior clerk	650 00	
Morrison, T. H., clerk	960 00	283 67
Mulligan, A., junior clerk	700 00	
Murphy, E. T., junior clerk, 12 m. (less ½ d.) at $600	599 20	
O'Brien, E., junior clerk, 12 m. (less 12 d.) at $600	580 65	
O'Callaghan, G., jr. clerk-typist, 12 m. (less 3 d.) at $600	594 65	312 19
O'Meara, V., junior clerk-stenographer	600 00	
Parrington, T., (not classified)	960 00	315 00
Partridge, W. M., junior clerk	600 00	
Perkins, S. J., senior clerk, April 1 to Oct. 7 at $1,320	684 84	96 50
Pigott, M., junior clerk-stenographer	780 00	
Quinn, N., junior clerk	700 00	
Ray, R. B., clerk	960 00	315 00
Renaud, B., junior clerk	600 00	
Robillard, B., junior clerk	600 00	
Rodger, N., junior clerk, 12 m. (less 1½ d.) at $600	597 51	
Rogers, F. J., clerk	960 00	315 00
Rourke, F., junior clerk	600 00	
Schryer, A., clerk	960 00	315 00
Shane, M. A., clk.-stenographer, Aug. 12 to Mar. 31 at $960	611 61	
Shouldice, I., office appliance operator, gr. 1, 12 m. (less 9 d.) at $600	585 49	
Skelly, M., jr. clerk, April 1 to Oct. 31 (less 8½ d.) at $600	336 29	
Slack, W., junior clerk	600 00	
Spottiswood, L., jr. clerk, 9 m. to Dec. 31 (less 13 d.) at $600	428 33	119 88
Stephens, G., junior clerk	600 00	
Sutton, M. L., junior clerk, April 1 to Mar. 28 at $600	595 16	
Symes, M. E. (not classified), Oct. 6 to Feb. 28 at $900	362 90	127 01
Taylor, A. E., junior clerk typist	600 00	
Tennant, M., junior clerk, 12 m. (less ½ d.) at $700	699 02	
Thomas, G. V., jr. currency clk., 12 (less 9½ d.) at $650	633 17	306 90
Thompson, H., junior clerk	700 00	
Turner, J., clerk-stenographer, 8 m. to Mar. 31 at $960	640 00	
Vezina, M. J., junior clerk	600 00	
Waine, A. E., junior clerk typist	600 00	315 00
Walmsley, H., clerk	960 00	315 00

FINANCE—FINANCES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 1—Charges of Management: Temporary Assistance in Connection with War Loan Bonds–Conc.—Frais de gestion: Personnel temporaire relatif aux obligations des emprunts de guerre–Fin		
Staff–Conc.—Personnel–Fin		
Watson, L. (not classified) Oct. 6 to Mar. 31 at $900	$ 437 90	$ 153 26
Welsh, A. E., junior clerk, 12 m. (less 6 d.) at $600	590 33	
Wilson, K., clerk-stenographer, 4 m. to July 31 at $960	320 00	
Winters, H. D., junior clerk, 12 m. (less 13 d.) at $600	579 03	
Wright, A. R., junior currency clerk	650 00	
Young, F., jr. clk.-typist, April 1 to June 9 at $600	115 00	
Young, S., junior clerk	700 00	
	95,752 50	*11,519 80*
Vote 1—Charges of Management: Printing Dominion Notes—Frais de gestion: Impression des billets du Dominion		
Temporary Employees—Employés temporaires		
Becker, R., press feeder, 12 m. (less 5 d.) at $720	710 20	
Campbell, D., press feeder, 12 m. (less 7 d.) at $720	706 18	
Harper, P. S., paper pulp maker's helper, $960, overtime, $30	990 00	
Hickson, M. J., printer, 12 m. (less 2 d.) at $1,680	1,670 97	
Jones, F., press feeder, 12 m. (less 18 d.) at $720	684 73	
Lamoureux, Y., press feeder, 12 m. (less 23½ d.) at $720	674 17	
McCord, M., press feeder, 8 m. to Nov. 30 (less 14 d.) at $720	452 68	
Paget, M., press feeder, 12 m. (less 4½ d.) at $720	711 16	
Racine, D. M., press feeder, 12 m. (less 8 d.) at $720	704 26	
Rowe, F., paper pulp maker, $1,440, overtime, $30	1,470 00	
Theobalds, E., pressman, 12 m. (less 3 d.) at $1,200	1,190 01	
Valliere, A., press feeder, 12 m. (less 14 d.) at $720	692 48	
	**10,656 84*	
Vote 1—Charges of Management: Printing, Advertising, etc.—Frais de gestion: Impressions, publicité, etc.		
Temporary Employees—Employés temporaires		
Bradley, W., chauffeur	1,440 00	
Clark, C. E., chauffeur	1,440 00	
	2,880 00	
Vote 349—Government Contracts Supervision Committee Conseil de surveillance des contrats du gouvernement		
Beer, L. H., salvage officer, $5,000, arrears, July 1 to Aug. 16, 1923, $631.71	5,631 71	
Buck, C. H., clerk	1,500 00	
Couture, J. P., senior clerk typist	1,320 00	186 00
Day, A. W., senior clerk	1,440 00	174 00
Henry, Mrs. A., clerk-stenographer	960 00	315 00
Howell, M. M., junior clerk-stenographer	600 00	
LaFleche, L. R., secretary	6,000 00	
LeBlanc, J. O., senior clerk	1,500 00	153 96
McCaffrey, J. R., head clerk, 9 m. to Dec. 31 (less 2 d.) at $2,400	1,786 88	
Pelletier, A., clerk	960 00	
Plouffe, A., junior clerk	600 00	
Reade, J. B., purchase advisor, 7 m. to Oct. 31 at $3,400	1,983 31	
Richards, C. E., purchase advisor	3,000 00	
Walsh, L., purchase advisor	2,760 00	
	30,041 90	*828 96*
Total Salaries—Total des traitements	564,600 67	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	27,626 30	27,626 30
	592,226 97	

*Includes $60 overtime charged to Charges of Management Clerical Assistance Page F-23.

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

RECAPITULATION—RÉCAPITULATION

Lieutenant Governors' Salaries	(Page F— 8)	79,499 99
Civil Government Salaries	(Page F— 8)	338,662 78
Inspector General of Banks	(Page F—13)	5,666 66
Civil Government Contingencies	(Page F—13)	1,440 00
Charges of Management	(Page F—13)	109,289 34
Government Contracts Supervision Committee	(Page F—16)	30,041 90
Provisional Bonus Allowance	(Page F—16)	27,626 30
		$592,226 97

Vote 409—Civil Government: Inspector General of Banks
Gouvernement civil: Inspecteur général des banques

Salary, Page F—13, $5,666.66; travelling expenses, C. S. Tompkins, $758.20; telegrams, $3.24; Department of Printing and Stationery, supplies, $124.28. $6,552 38

Vote 12—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page F—13)	1,440 00
Travelling expenses: Hon. J. A. Robb, $473.58; G. W. Hyndman, $129.17; J. G. Macfarlane, $217.20; B. G. McIntyre, $35.10; B. J. Roberts, $469.50; J. A. Russell, $127.46; J. C. Saunders, $424.05; R. B. Viets, $109.49		1,985 55
Travelling expenses 1923-24: Hon. W. S. Fielding		416 20
Payments under $1,000: clothing for chauffeur, $91.60; paper towels, $128.40; postage, $5,000; rent of automobile, $135; subscriptions to newspapers and publications, $570.73; subscription to The Harvard Economic Service, $100; supplies for departmental cars, $1,660.98; telegrams, $1,825.72; telephone messages, $489.55; washing towels, $233.12; water, $408.15; sundries, $197.24.		10,840 49
Department of Printing and Stationery, supplies		26,938 40
Total		$ 41,620 40

Interest on Public Debt: Under Statute — Intérêt sur la dette publique: En vertu de la loi	Principal	Interest — Intérêt
Payable in London—Payable à Londres—		
Dominion 4½ p.c. loan of 1920-25, Nov. 1, 1923 to Feb. 13, 1925	$ 24,333,333 33	$ 1,407,277 78
Dominion 4 p.c. loan of 1940-60, 1 y. to Mar. 31, 1925	93,926,666 66	3,757,066 66
Dominion 3½ p.c. loan of 1909-34, 1 y. to Nov. 30, 1924	23,467,206 27	821,352 20
Dominion 3½ p.c. loan of 1930-50, 1 y. to Dec. 31, 1924	137,058,841 00	4,797,059 42
Dominion 3½ p.c. C.P.R. land grant loan, 1 y. to Dec. 31, 1924	15,056,006 66	526,960 22
Dominion 3 p.c. loan of 1888, 1 y. to Dec. 31, 1924	8,071,230 16	242,136 90
Dominion 3 p.c. loan of 1892, 1 y. to Dec. 31, 1924	18,250,000 00	547,500 00
Dominion 3 p.c. loan of 1894, 1 y. to Dec. 31, 1924	10,950,000 00	328,500 00
Dominion 2½ p.c. loan of 1897, 1 y. to Mar. 31, 1925	4,888,185 64	122,204 63
Interest on treasury bills due Aug. 13, 1925, discount 4 p.c.	24,333,333 33	482,666 67
		13,032,724 48
Payable in New York—Payable à New York—		
Bond loan, 1915-35, 1 y. to Jan. 31, 1925 at 5 p.c	874,000 00	43,700 00
Public service loan, 1916, 1 y. to Mar. 31, 1925, at 5 p.c.	50,000,000 00	2,500,000 00
Bond loan, 1919-29, 1 y. to Jan. 31, 1925, at 5½ p.c.	60,000,000 00	3,300,000 00
Loan of 1922-52, 1 y. to Oct. 31, 1924, at 5 p.c.	100,000,000 00	5,000,000 00
4 p.c. one year notes due Sept. 15, 1925, 6 m. to Mar. 15, 1925 (less 4 d.)	90,000,000 00	1,760,000 00
		12,603,700 00

FINANCE—FINANCES

Interest on Public Debt: Under Statute–Conc. — Intérêt sur la dette publique: En vertu de la loi–Fin	Principal	Interest — Intérêt
Payable in Canada—Payable au Canada—		
Stock "A" at 6 p.c., 1 y. to Mar. 31, 1924	$ 8,000 00	$ 480 00
Stock "A" at 3½ p.c., 1 y. to Oct. 31, 1924	2,200 00	77 00
Stock "B" at 3½ p.c.	* 34,500 00	1,372 01
Stock "C" at 3½ p.c., 1 y. to Oct. 31, 1924	48,666 67	1,703 34
Stock "F" at 3½ p.c.	* 45,700 00	2,175 12
War Loan, 1915-25, 1 y. to Nov. 30, 1924 at 5 p.c.	42,014,500 00	2,100,725 00
War Loan, 1916-31, 1 y. to Mar. 31, 1925 at 5 p.c.	52,931,600 00	2,646,580 00
War Loan, 1917-37, 1 y. to Feb. 29, 1925 at 5 p.c.	90,166,900 00	4,508,345 00
Victory Loan, 1917, 1 y. to Nov. 30, 1924 at 5½ p.c.	*300,022,750 00	16,485,497 71
Victory Loan, 1918, 1 y. to Oct. 31, 1924 at 5½ p.c.	*447,243,600 00	24,566,246 62
Victory Loan, 1919, 1 y. to Oct. 31, 1924 at 5 p.c.	*514,243,000 00	34,092,679 62
Renewal loan, 1922, 1 y. to Oct. 31, 1924 at 5½ p.c.	*114,464,150 00	5,631,650 90
Refunding loan, 1923, 1 y. to Oct. 15, 1924 at 5 p.c.	200,000,000 00	10,000,000 00
4 p.c. two-year notes due Oct. 1, 1926, 6 m. to Mar. 31, 1925 (less $4,009.86 interest accrued on deferred payments)	35,000,000 00	695,990 14
5 p.c. debenture stock, interest: school lands, $1,291.800; custodian of enemy property, $10,000		1,301,800 00
War savings certificates, interest paid	* 24,942 95	2,291 80
War savings and thrift stamps, interest paid	* 168,748 25	109,866 06
Dominion of Canada savings certificates, interest paid	* 642,701 88	166,449 52
Temporary loans by banks, interest on treasury bills		3,595,527 95
Compensation to seigneurs, 1 y. to Dec. 31, 1924, at 6 p.c.	* 12,140 15	604 64
Bank circulation redemption fund, 1 y. to June 30, 1924, at 3 p.c.	* 6,338,346 24	187,617 28
Provincial trust funds, proportion of common school fund, interest, 1 y. to Dec. 31, 1924 at 5 p.c.: Ontario, $73,595.72; Quebec, $59,234.55	2,657,715 02	132,830 27
School lands, accrued interest at 5 p.c.: Manitoba, $392.12; Alberta $7,701.86; Saskatchewan, $10,475.17	* 588,741 93	18,569 15
Interest at 3 p.c. added to contractors' security deposits, $19,839.09, less $845.77 interest previously allowed reclaimed; interest paid direct to contractor, $180	* 606,666 12	19,227 32
Superannuation Fund No. 2, accrued interest at 6 p.c.	* 1,709,707 97	97,846 94
Superannuation Fund No. 5, accrued interest at 4 p.c.		47,380 81
Civil Service Insurance Fund, accrued interest at 6 p.c.	* 2,756,865 66	144,514 35
Returned Soldiers' insurance fund, accrued interest at 4 p.c.	* 3,216,293 06	97,539 35
Government annuities account, accrued interest at 4 p.c.	* 8,469,665 86	298,491 99
Indian Trust Fund; 6 p.c. on $1,089,844.37; 5 p.c. on $10,841,524.3.		607,466 87
Savings banks deposits, interest at 3 p.c.: Post Office Dept., $733,136.04; Finance Dept., $261,223.14		994,359 18
Retirement Fund, accrued interest at 5 p.c.	* 8,739,642 39	586,532 02
Strathcona Trust Fund, interest at 4 p.c.	500,000 00	20,000 00
Canadian National Railways' Employees' Provident Fund, accrued interest 1 y. to Dec. 31, 1924, at 3 p.c.	* 158,708 31	7,590 91
Pilots' funds, accrued interest at 3 p.c.: Decayed Pilots' Fund, $189.25; Halifax, $111.62; St. John, $146.02; Sydney, $120.69		567 58
Regimental Funds, Militia Dept., accrued interest at 3 p.c.	110,867 28	3,225 93
Interest on small funds (2)		306 10
		109,174,128 48
Less—Refunding loan, 1924, interest on deferred payments		20,948 74
		109,153,179 74
RECAPITULATION—RÉCAPITULATION		
Interest payable in London		13,032,724 48
Interest payable in New York		12,603,700 00
Interest payable in Canada		109,153,179 74
Total		134,789,604 22

* Principal as on Mar. 31, 1925.

Premium, Discount and Exchange Expenditure: Under Statute
Frais de prime, d'escompte et de change: En vertu de la loi

Premium paid on New York funds purchased	16,937 50
Adjustment on account of difference between par and the current rate of exchange in soldiers' remittances to Canada (London, Eng.)	1,749 73
Discount and exchange on sundry New York cheques	16 10
Total	$18,703 33

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Sinking Funds: Under Statute — **Fonds d'amortissement: En vertu de la loi**	
Stocks and bonds bought for sinking funds—	
Canada 2½ per cents	$ 29,200 00
Canada 3 per cents	642,899 76
Canada 3½ per cents	2,419,084 48
Canada 4 per cents	3,114,666 67
	6,205,850 91
Less—4½ p.c. 1920-25 bonds redeemed	3,063,566 67
	3,142,284 24
This amount is credited to the sinking funds of the following loans:—	
Dominion 3½ per cent loan of 1909-34	619,714 12
Dominion 3½ per cent loan of 1930-50	1,566,809 08
Dominion 4 per cent loan of 1940-60	955,761 04
	3,142,284 24

Vote 1—Charges of Management: Offices of the Assistant Receivers General, Salaries and Contingencies

Frais de gestion: Bureaux des sous-receveurs généraux, Traitements et dépenses contingentes

Calgary—	
Nicol, G. S., Assistant Receiver General, grade 2	3,060 00
Morton, W., accountant, grade 2, 7 m. to Oct. 31 at $2,280 (transferred to Regina)	1,330 00
Parry, J., senior currency teller, 9 m. at $1,380, 1 m. at $1,440; accountant, grade 2, 2 m. at $1,800	1,455 00
Waymark, R. T., clerk, $1,140, bonus, $315	1,455 00
Temporary employees: R. N. Genge, clerk, Dec. 22 to Mar. 31 at $960; M. McIvor, junior clerk-stenographer, Apr. 1 to Aug. 5 at $600; M. H. O'Neill, junior clerk-stenographer, July 14 to Mar. 31 at $600; V. Widger, not classified, 3 d. at $20 per wk.	912 90
Sundry office expenses	245 87
Department of Printing and Stationery, supplies	93 68
	8,552.45
Charlottetown:—	
Pope, P., Assistant Receiver General, grade 1	2,900 00
Currie, H., clerk	1,200 00
Loughran, F., accountant, grade 1	1,900 00
McKinnon, D. A., senior account clerk, $1,680, bonus, $50	1,730 00
Stewart, H. S., clerk-bookkeeper, $1,320, bonus, $186	1,506 00
Sundry office expenses	272 29
Department of Printing and Stationery, supplies	89 29
	9,597.58
Halifax:—	
Mathers, I. H., Assistant Receiver General, 9 m. to Dec. 31 at $3,060 (superannuated)	2,295 00
Johnson, A. C., accountant, grade 2, 9 m. at $2,280; Assistant Receiver General, grade 2, 3 m. at $2,580	2,355 00
Burgoyne, A. M., clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00
Congdon, R. W., clerk, 9 m. at $1,140; accountant, grade 2, 3 m. at $1,800	1,305 00
Hamlin, G. D., clerk, 9 m. at $1,020, 3 m. at $1,080, bonus, $315	1,350 00
Ring, M. J., senior clerk-bookkeeper, 10 m. to Jan. 31 at $1,740 (retired)	1,450 00
Wilks, F. J., senior currency clerk	1,320 00
Temporary employees: W. Burgoyne, not classified, June 13 to July 6 at $960; J. H. Webber, clerk, $960, bonus, $315	1,338 65
Sundry office expenses: telegrams, $101.95; sundries, $365.57	467 52
Department of Printing and Stationery, supplies	165 42
	13,096 59

Vote 1—Charges of Management: Offices of the Assistant Receivers General, Salaries and Contingencies—Continued

Frais de gestion: Bureaux des sous-receveurs généraux, Traitements et dépenses contingentes—Suite

Montreal—Montréal—	
Montreal City and District Savings Bank: allowance for services as acting Assistant Receiver General and fees for acting as registrar and transfer agent, $16,000; overtime services, $3,083.50; telegrams, $368.63; telephone rental, $128.16; sundries, $103.63	19,683 92
Department of Printing and Stationery, supplies	294 85
	19,978 77
Regina—Régina—	
Nelles, S. B., Assistant Receiver General, grade 2, 7 m. to Oct. 31 at $3,060 (resigned)	1,785 00
Morton, W., Assistant Receiver General, grade 2, 5 m. to Mar. 31 at $2,580.	1,075 00
Blyth, E. P., accountant, grade 2, 5 m. to Mar. 31 at $1,800, bonus, $16.65..	766 65
Bury, G. W., senior currency teller, 5 m. to Mar. 31 at $1,320	550 00
Matkin, J. H., accountant, grade 2, 7 m. to Oct. 31 at $2,280 (resigned)	1,330 00
More, C. M., senior currency teller, 3 m. to Oct. 31 at $1,320, bonus, $46.50 (resigned)	376 50
Temporary employees: M. E. Ficking, junior clerk-stenographer, $900; C. M. More, senior currency teller, 4 m. to July 31 at $1,320, bonus, $62.	1,402 00
Sundry office expenses	302 00
Department of Printing and Stationery, supplies	179 74
	7,766 89
St. John—St.-Jean, N.B.—	
Wilson, A. E., Assistant Receiver General, grade 2	3,060 00
Byron, E. L., currency teller, 6 m. at $960, 6 m. at $1,020, bonus, $315	1,305 00
Cameron, E. H., accountant, grade 2, 6 m. at $1,800, 6 m. at $1,920, bonus, $19.98	1,879 98
Corbett, G. T., clerk-bookkeeper, $1,320, bonus, $186	1,506 00
Ellis, H. C., clerk, 2 m. at $1,020, senior currency clerk, 10 m. at $1,320	1,270 00
Ord, F. J., junior clerk-stenographer	780 00
Sundry office expenses	322 40
Department of Printing and Stationery, supplies	73 00
	10,196 38
Toronto:—	
McCavour, S. P., Assistant Receiver General, grade 4, 6 m. at $3,540, 4 m. to Jan. 31 at $3,720 (transferred to Ottawa)	3,010 00
Frederickson, K., accountant, grade 4, 10 m. at $2,760; Assistant Receiver General, grade 4, 2 m. at $3,540	2,890 00
Douglas, W. A., clerk, $1,020, bonus, $287.06, overtime, $7.25	1,314 31
Grandy, E. F., junior clerk, July 14 to 31 and 6 m. to Mar. 31 at $600, overtime, $14.25	343 28
Hannon, J. J., clerk, 3 m. at $1,260, senior currency clerk, 9 m. at $1,380, bonus, $189, overtime, $6.50	1,545 50
Killins, A., overtime services	6 50
Lawrence, J. E., clerk, $1,020, bonus, $315, overtime, $10.50	1,345 50
Livingstone, M. A. M., clerk, 8 m. to Mar. 31 at $960, overtime, $7.75	647 75
MacGillivray, A. M., junior clerk-stenographer, Apr. 1 to Sept. 10 at $900 (resigned)	400 00
Maude, A., clerk, 8 m. to Mar. 31 at $960, bonus, $210, overtime, $10.50	860 50
McCheyne, J. J., junior clerk-stenographer, $900, overtime, $11.25	911 25
McDonald, A., clerk, 6 m. at $1,020, 6 m. at $1,080, bonus, $315, overtime, $14.75	1,379 75
O'Neill, J. H., currency clerk, 6 m. to Mar. 31 at $960, bonus, $157.50, overtime, $12	649 50
Reynolds, L., junior clerk, $900, bonus, $315, overtime, $11.50	1,226 50
Rumsby, B. S., senior currency teller, 3 m. to June 30 at $1,440	360 00
Tomlinson, H. R., junior clerk, Apr. 1 to July 23 at $600 (resigned)	187 10
Vinton, N. R., senior clerk-bookkeeper, $1,560, bonus, $94, overtime, $24 38..	1,678 38

Vote 1—Charges of Management: Offices of the Assistant Receivers General, Salaries and Contingencies—Concluded

Frais de gestion: Bureaux des sous-receveurs généraux, Traitements et dépenses contingentes—Fin

Toronto—*Conc.—Fin*	
Temporary employees: S. Brooks, junior clerk-stenographer, $600, overtime, $8.50; G. M. Dibble, junior clerk, $600, bonus, $315, overtime, $10.50; E. F. Grandy, junior clerk, 2 m. to Sept. 30 at $600; P. Holdsworth, not classified, June 2 to 30 at $960; M. A. M. Livingstone, clerk, 4 m. to July 31 at $960; J. Marsh, caretaker, $960, bonus, $315; A. Maude, not classified, July 7 to 31 at $960, bonus, $21.17; F. C. McMillan, clerk, June 24 to Mar. 31 at $960, overtime, $7.75; J. H. O'Neill, currency clerk, 6 m. to Sept. 30 at $960, bonus, $157.50; L. Watson, overtime, $9.....	4,784 94
Sundry office expenses: telephone rental and messages, $275.56; telegrams, $228.07; sundries, $377.05.....	880 68
Department of Printing and Stationery, supplies.....	722 51
	25,143 95
Victoria:—	
McConnan, D. B., Assistant Receiver General, grade 2.....	3,060 00
Cutler, I. M., junior clerk-stenographer.....	900 00
Llewellyn, G. H., clerk, $1,260, bonus, $198.....	1,458 00
Staden, principal account clerk, 9 m. at $2,040, 3 m. at $2,160.....	2,070 00
Watts, G., senior currency teller, 8 m. to Mar. 31 at $1,320, bonus, $124....	1,004 00
Webb, A. W., clerk, 6 m. at $960, 6 m. at $1,020, bonus, $315.....	1,305 00
Temporary employees: K. Collison, 19 d. at $2.89; G. Watts, senior currency teller, 4 m. to July 31 at $1,320, bonus, $62.....	556 91
Insurance on parcels and postage.....	1,002 68
Sundry office expenses: telegrams, $226.88, sundries, $288.24.....	515 12
Department of Printing and Stationery, supplies.....	359 13
	12,230 84
Winnipeg:—	
Winsby, W., Assistant Receiver General, grade 3.....	3,540 00
Anderson, A. O., clerk-stenographer	1,140 00
Armstrong, E. W. H., senior clerk-bookkeeper.....	2,000 00
Blyth, E. P., senior account clerk, 7 m. to Oct. 31 at $1,500, bonus, $89.91 (transferred to Regina).....	964 81
Bury, G., clerk, 7 m. to Oct. 31 at $1,080, bonus, $208.75 (transferred to Regina).....	838 75
Copeland, H. E., senior currency clerk, $1,680, bonus, $50.....	1,730 00
Knight, I., accountant, grade 3.....	1,920 00
Temporary employees: G. L. Bamford, clerk, Oct. 17 to Mar. 31 at $960, bonus, $143.95; J. B. Quinn, clerk, Oct. 17 to Mar. 31 (less 5 d.) at $960, bonus, $139.72; F. D. Ross, currency teller, $960, bonus, $315.....	2,423 19
Sundry office expenses: telegrams, $377.79; telephone rental, $100.50; sundries, $189.09.	667 38
Department of Printing and Stationery, supplies.....	167 23
	15,391 36
Savings Bank Contingencies, Department of Printing and Stationery, supplies	142 98
	122,097 79
LESS—Charged to—	
Vote 363, Provisional Bonus Allowance (Page F—51).....$ 6,164 59	
Vote 1, Charges of Management—Temporary Clerical Work, etc., overtime services (Page F—23)..... 3,256 38	9,420 97
Total.....	$112,676 82

Vote 1—Charges of Management: Printing Dominion Notes
Frais de gestion: Impression des billets du Dominion

Salaries at Ottawa	(Page F—16)	10,596 84
Canadian Bank Note Co. Ltd., cost of printing Dominion Notes: ones, 4,046,163 sheets of 4 notes each at $62 per M, $250,862.09; twos, 1,522,119 sheets of four notes each at $62 per M, $94,371.40; fives, 383,219 sheets of 4 notes each at $80 per M, $30,657.52; one thousands, 2,500 sheets of 4 notes each at $85 per M, $212.50; five thousands, 30,000 notes at $65 per M, $1,950; twenty-five cent script, 42,086 sheets of 10 notes each at $66 per M, $2,777.67; sales tax, $16,667.01; sundries, $163.60; total, $397,661.79, detailed in 1923-24, $2,557.78.		400,219 57
Waterous Engine Works Co. Ltd., Brantford, Ont., beating machine for macerating plant including expenses of installation		2,711 85
Sundry payments: motor for beating machine, $637; soda ash, 7,800 lbs., $217.50; silent chain drive and case, $232.12; signature dies, 40, $120; groundwood felt, 88 lbs., $114.19; freight and cartage, $104.71; sundries, $702.40		2,127 92
Total		$415,656 18

Vote 1—Charges of Management: Printing, Advertising, Express, etc.
Frais de gestion: Impression, publicité, messageries, etc.

Salaries at Ottawa	(Page F—16)	2,880 00
Bank of Montreal, London, Eng.—		
Advertising, $506.01; printing and stationery, $499.93; cables and express, $48.15.		1,054 09
Bank of Montreal, New York—		
One sixty-fourth per cent commission for selling New York funds		1,093 75
One sixty-fourth per cent commission for handling New York funds		1,726 53
Assay office charges, $439.31; express, $13.05.		452 36
Express charges: American Express Co., $725.91; Canadian National Express Co., $19,958.35; Dominion Express Co., $28,273.30; total, $48.957.56 less refunds, $4,888.50.		44,069 06
Insurance on bonds: Courtney, Sears & Brennan, $4,627.53; Greene & Robertson, $6,423.09; total, $11,050.62 less refunds, $782.71		10,267 91
Capital Motors of Ottawa: truck, $5,000, less $1,000 for old car and truck, $4,000; touring car, $2,575; repairs and supplies for car and truck, $856.53		7,431 53
Emerson & Thompson, Ltd., Ottawa: Cadillac car, $7,250, less $3,375 for old car, $3,875; extra equipment, $125		4,000 00
Public Printing and Stationery Department: printing, $14,577.15; stationery, $1,451.31.		16,028 46
Sundry payments: maintenance and repairs to departmental truck and car, $828.72; currency bags, 5,000, $800; repairs to vault door, $394.96; preparing and engraving plates for printing bonds, 2, $525; repairs to office cabinet, $212.95; telegrams, $145.90; advertising, $55.40; sundries, $655.46		3,618 39
Travelling expenses: E. P. Blyth, $662.93; G. Bury, $464.11; C. E. Campbell, $118.70; K. Frederickson, $604.75; F. G. Garland, $197.30; E. M. Gibson, $78.51; G. P. Gordon, $1,264.21; G. L. Gullock, $240.40; G. W. Hyndman, $58.95; B. Jolliffe, $160; M. Kitts, $196.45; T. Knight, $731; J. G. Macfarlane, $25.30; J. W. Macfarlane, $746.63; G. MacGougan, $38.83; S. P. McCavour, $170; W. Morton, $1,029.89; S. J. Perkins, $55; U. Ranger, $308.23; C. B. Ray, $56.05; G. E. Shearman, $160.10; W. Smellie, $62.45; C. S. Tompkins, $60.15; E. York, $132.05.		7,621 99
Total		$100,244 07

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 1—Charges of Management: Commission for payment of Interest on Public Debt, etc.
Frais de gestion: Commission sur les paiements de l'intérêt de la dette publique

Bank of Montreal, London, Eng.—	
Services as fiscal agent in London for 1 y. to Dec. 31, 1924 at the rate of £150 per million of debt	50,400 22
One-eighth per cent commission on purchase of sinking funds	3,866 76
Bank of Montreal, New York—	
One-eighth per cent commission for cashing Dominion of Canada registered interest and coupons	15,666 83
One-eighth per cent commission on half year's interest on Dominion of Canada 4 per cent one year notes due Sept. 15, 1925	1,125 00
One-sixteenth per cent commission for redemption of Dominion of Canada bonds	63
Fees for registration of bonds domiciled in New York	7,000 00
Sundry Banks—	
Three-sixteenths per cent commission for cashing Dominion of Canada coupons	15,411 89
Total	$93,471 33

Vote 1—Charges of Management: Brokerage on Purchase of Sinking Funds
Frais de gestion: Courtage sur l'achat de fonds d'amortissement

Bank of Montreal, London, one-eighth per cent brokerage on purchase of sinking funds	$3,866 75

Vote 1—Charges of Management: English Bill Stamps, etc.
Frais de timbres anglais pour billets, etc.

Bill stamps, $1,705.91; postage, $1,028.12; composition of stamp duty, $270.10	3,004 13
LESS—Fees collected for issuing stock certificates	1,229 08
Total	$1,775 05

Vote 1—Charges of Management: Temporary Clerical Work in Connection with the Transfer and Registration of Bonds, etc., and the Flotation of Loans, etc.
Frais de gestion: Aides temporaires aux écritures en rapport avec le transfert et l'enregistrement des obligations, etc., et l'émission des emprunts, etc.

Salaries at Ottawa, Page F—16, $95,752.50; overtime at Ottawa, Page F—16, $60; overtime outside Ottawa: Page F—21, $3,256.38; Page F—25, $74.25	$99,143 13

Vote 1—Charges of Management: Salary of Walter Duncan and Contingent Expenses
Frais de gestion: Traitement de Walter Duncan et dépenses contingentes

Duncan, W., special investigating officer: salary, $2,550; travelling and living expenses, $1,607.69	$4,157 69

Charges of Management: Loan Account, Statutory
Frais de gestion: Compte des emprunts, en vertu de la loi

Temporary Loan, 4½ per cent London, 1920-25—Emprunt temporaire à Londres, 4½ pour cent, 1920-25—		
One-twentieth per cent stamp duty on £4,360,000	10,609	33
One-eighth per cent commission on £4,360,000	26,523	33
	37,132	*66*
New York: Temporary Loan, 1924—New-York: Emprunt temporaire, 1924—		
One-quarter per cent commission on 1 y. notes	225,000	00
Canadian Bank Note Co. Ltd.: cost of printing notes, 26,960, $4,010; sales tax, $200.50; duty, $957,50; sundries, $36.50	5,204	50
Chase National Bank, New York: transportation and insurance on bonds	1,350	00
Signature Co., New York, service of signagraph in signing notes, 24,500 signatures	245	00
Travelling expenses: G. W. Hyndman, $166.08; J. G. Macfarlane, $89.58	255	66
	232,055	*16*
One and two-year notes, 4 per cent loan—Billets à terme de 1 et 2 ans: Emprunt à 4 pour cent—$35,000,000—		
Discount on two-year treasury notes	350,000	00
Canadian Bank Note Co.: cost of printing notes, $1,525; sales tax, $76.25	1,601	25
	351,601	*25*
One, two and three-year 4 per cent notes—Billets à terme de 1, 2 et 3 ans à 4 pour cent—$24,000,000—		
Three-quarters per cent commission on $24,000,000	180,000	00
Canadian Bank Note Co.: cost of printing notes, $2,150; sales tax, $107.50	2,257	50
	182,257	*50*
Redemption loan, 1922—Remboursement de l'emprunt à terme, 1922—One-sixteenth per cent commission paid to banks, $222.26; postage, $161.47	383	73
Renewal loan 1922—Renouvellement de l'emprunt à terme, 1922—Advertising	202	86
Redemption loan 1923—Remboursement de l'emprunt à terme, 1923—One-sixteenth per cent commission paid to banks, $4,418.43; postage, $2,513.84	6,932	27
Refunding loan, 1923—Emprunt pour le remboursement de l'emprunt à terme, 1923—		
Clerical assistance, Toronto: V. Brooks, 45½ d. at $3.50; M. Fletcher, 148 d. at $4; F. Goodman, 78 d. at $3.50; L. M. Jones, 86 d. at $3.50; J. C. Murdoch, 54 d. at $3.50; W. Whiteside, 96 d. at $3.50	1,850	25
Clerical assistance, Victoria: E. M. Waites, Apr. 1 to 4	13	33
British American Bank Note Co.: printing bonds, 8,000, $1,550: sales tax $77.50	1,627	50
Canadian Bank Note Co., Ltd.: printing bonds, 16,500, $3,255; sales tax, $162.75	3,417	75
Insurance on bonds: Courtney, Sears & Currier, $497.03; Greene & Robertson, $2,113.86	2,610	89
Payments under $1,000: filing cabinet, $122.75; express, $15.67	138	42
	9,658	*14*
Redemption loan, 1924—Remboursement de l'emprunt à terme, 1924—		
One-sixteenth per cent commission paid to banks	52,507	39
Clerical assistance, Calgary, M. I. MacIvor, 2 wks. at $20	40	00
Clerical assistance, Halifax: W. C. Burgoyne, 21 h. at 50c	10	50
Clerical assistance, Toronto: K. Aylard, 8½ h. at 50c.; D. Burfield, 14 d. at $3, overtime, $8.50; G. M. Fletcher, 36 d. at $3.50; overtime, $11.50; A. Follansbee, 16 h. at 50c.; F. Goodman, 96 d. at $3, overtime, $11.25; M. L. Jones, 43½ d. at $3, overtime, $11.75; L. Rubin, 24½ d. at $3, overtime, $4.75; T. L. Townsend, 10½ d. at $3, overtime, $8; E. Walmsley, 43½ d. at $3, overtime, $5; W. Whiteside, 95½ d. at $3, overtime, $13.50	1,195	00
Clerical assistance, Victoria: F. Dates, Oct. 31 to Nov. 19, $57.15; M. Dinsdale, Oct. 27 to Nov. 13, $51.44	108	59
Payments under $1,000: postage, $257.44; express, $184.42; sundries, $31.23	473	09
Department of Printing and Stationery, supplies	1,348	71
	55,683	*28*

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Charges of Management: Loan Account, Statutory—Concluded
Frais de gestion: Compte des emprunts, en vertu de la loi—Fin

Refunding loan, 1924—Emprunt pour le remboursement de l'emprunt à terme, 1924—	
Discount at 5 per cent on $50,000,000	2,500,000 00
British American Bank Note Co.: printing bonds, 32,500, $5,812.50; engraving plates, $1,980; sales tax, $389.63	8,182 13
Canadian Bank Note Co. Ltd.: printing bonds, 81,000, $18,630; printing interim certificates, 84,300, $3,793.50; engraving plates, $3,500; sales tax, $1,296.18	27,219 68
Greene & Robertson, insurance on bonds	4,832 76
Express charges	47 97
	2,540,282 54
	3,416,189 39
Less—overtime on Redemption loan, 1924, charged to Vote 1, Charges of Management—Clerical assistance, etc	74 25
Total	$3,416,115 14

Subsidies to Provinces: Under Statute — **Subventions aux Provinces, en vertu de la loi**	Authority — Autorité	—	—
Ontario—			
Allowance for Government and local purposes	B.N.A. Act, '07	$ 240,000 00	
1 year's subsidy on population of 2,933,662 (Census 1921) 2,500,000 at 80 cents per head and 433,662 at 60 cents per head	B.N.A. Act, '07	2,260,197 20	
1 year's interest on debt allowance of $2,848,289.52 at 5 p.c	47 Vic., cap 4...	142,414 48	$ 2,642,611 68
Quebec—Québec—			
Allowance for Government and local purposes	B.N.A. Act, '07	240,000 00	
1 year's subsidy on population of 2,361,199 at 80 cents per head (Census 1921)	B.N.A. Act, '07	1,888,959 20	
1 year's interest on debt allowance of $2,549,213.60 at 5 p.c	47 Vic. cap. 4...	127,460 68	2,256,419 88
Nova Scotia—Nouvelle-Ecosse—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
1 year's subsidy on population of 523,837 at 80 cents per head (Census 1921)	B.N.A. Act, '07	419,069 60	
Interest on debt allowance at 5 p.c., 6 m. on $1,055,929.12 and 6 m. on $1,055,433.64	47 & 48 Vic.,c. 4	52,784 07	661,853 67
New Brunswick—Nouveau-Brunswick—			
Allowance for Government and local purposes	B.N.A. Act, '07	180,000 00	
1 year's subsidy on population of 387,876 at 80 cents per head (Census 1921)	B.N.A. Act, '07	310,300 80	
Indemnity for loss of export duty on lumber	36 Vic., cap. 41..	150,000 00	
1 year's interest on debt allowance of $529,299.39 at 5 p.c		26,464 96	666,765 76
Manitoba—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
1 year's subsidy on estimated population Jan. 1, 1924, of 651,200 at 80 cents per head	B.N.A. Act, '07	520,960 00	
Indemnity in lieu of public lands $562,500, less $153,492.82, being 1 year's deduction of 5% on $2,769,856.66 Swamp Lands and $300,000 University Lands	2 Geo. V, cap. 32	409,007 18	
1 year's interest on debt allowance of $7,631,683.85 at 5 p.c		381,584 18	1,501,551 36

Subsidies to Provinces: Under Statute—Conc. — Subventions aux Provinces: En vertu de la loi—Fin	Authority — Autorité		
British Columbia—Colombie-Britannique—			
Allowance for Government and local purposes	B.N.A. Act, '07	$ 190,000 00	
1 year's subsidy on population of 524,582 at 80 cents per head (Census 1921)	B.N.A. Act, '07	419,665 60	
Compensation for lands for Canadian Pacific Railway	O.C., Windsor, May, '71	100,000 00	
1 year's interest on debt allowance of $583,021.40 at 5 p.c	47 Vic., cap. 4	29,151 06	
			$ 738,816 66
Prince Edward Island—Ile du Prince-Edouard—			
Allowance for Government and local purposes	B.N.A. Act, '07	100,000 00	
1 year's subsidy on population of 109,078 at 80 cents per head (Census 1891)	B.N.A. Act, '07	87,262 40	
Compensation in lieu of crown lands	O.C., Windsor, June, '73	45,000 00	
1 year's interest on debt allowance of $775,791.83 at 5 p.c		38,789 58	
1 year's additional subsidy	50–51 Vic., c. 8	20,000 00	
1 " "	1 Edw. VII, c. 3	30,000 00	
1 " "	2 Geo. V, c. 42	100,000 00	
		421,051 98	
Less—Interest on land purchase account, 5 p.c. on $782,402.53	O.C., Windsor, June, '73	39,120 10	
			381,931 88
Alberta—			
Allowance for Government and local purposes	B.N.A. Act, '07	190,000 00	
1 year's subsidy on population of 645,700 at 80 cents per head (estimated population, Jan. 1, 1924)	4–5 Ed. VII, c. 3	516,560 00	
1 year's interest on debt allowance of $8,107,500 at 5 p.c	4–5 Ed. VII, c. 3	405,375 00	
Allowance in lieu of public lands		562,500 00	
			1,674,435 00
Saskatchewan—			
Allowance for Government and local purposes	B.N.A. Act, '07	220,000 00	
1 year's subsidy on population of 828,600 at 80 cents per head (estimated population, Jan. 1, 1924)	4–5 Ed. VII, c. 3	662,880 00	
1 year's interest on debt allowance of $8,107,500 at 5 p.c	4-5 Ed.VII, c. 42	405,375 00	
Allowance in lieu of public lands	4-5Ed.VII, c. 42	562,500 00	
		1,850,755 00	
Less—Overpayment of allowance in lieu of public lands, Mar. 1, 1924. (See Correspondence page F 64)		93,750 00	
			1,757,005 00
			12,281,390 89

Pensions to Judges and Miscellaneous, under Statute
Pensions aux juges et dépenses diverses, en vertu de la loi

Supreme Court of Canada—Cour suprême du Canada: Sir Chas. Fitzpatrick, $6,666.60; A. Malouin, 6 m. to Mar. 31, $3,999.96; J. V. Teetzel, $4,666.56	15,333 12
Ontario: D. Chisholm, $3,000; C. W. Colter, $4,999.92; J. L. Dowlin, $1,999.92; B. L. Doyle, $3,000; E. B. Fraleck, $3,000; A. M. Greig, Jan. 29 to Mar. 31, $873.65; J. E. Harding, 11 m. to Feb. 28, $2,750; J. J. Maclaren, $6,999.96; J. F. Monck, $1,999.92; H. O'Leary, $4,999.92; C. J. Snider, $4,999.92; H. A. Ward, Aug. 23 to Mar. 31, $3,037.59	41,660 80
Quebec—Québec: J. S. Archibald, $8,000; H. G. Carroll, $6,000; R. S. Cooke, Apr. 1 to July 10 (dec'd), $922.91; Sir Chas. P. Davidson, $7,999.92; C. J. Doherty, $4,666.56; T. Fortin, $4,666.67; M. Hutchinson, $6,000; J. M. McDougall, Apr. 1 to Aug. 5 (dec'd), $2,080.64; H. C. Pelletier, $6,999.96; J. E. Robidoux, $6,999.96; L. R. Roy, 11 m. to Feb. 28 (including Jan., Feb. and Mar., 1924), $7,000; L. Tellier, $7,000; A. Tessier, $6,000; W. White, $2,666.64	77,003 26

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Pensions du Judges and Miscellaneous, under Statute—Concluded
Pensions aux juges et dépenses diverses, en vertu de la loi—Fin

Nova Scotia—Nouvelle-Ecosse: F. G. Forbes, $3,333.24; N. H. Meagher, $6,000; B. Russell, Oct. 5 to Feb. 28, $2,841.38; Sir Chas. Townshend, Apr. 1 to June 16 (dec'd), $1,477.76	13,652 38
New Brunswick—Nouveau-Brunswick: J. R. Armstrong, $5,000; J. G. Forbes, $3,499.92; J. A. Van Wart, $2,666.64; W. W. Wells, $1,999.92	13,166 48
Manitoba: A. Dawson, July 4 to Mar. 31, $3,709.62; A. Haggart, $6,000; L. A. Prudhomme, Jan. 23 to Mar. 31, $954.29; J. Ryan, $3,000	13,663 91
British Columbia—Colombie-Britannique: E. Harrison, 11 m., $1,833.34; W. W. Spinks, $1,999.92	3,833 26
Yukon, J. Craig	4,999 92
Miscellaneous—Statutory: Mrs. A. Joynson, $499.92; W. B. Northrup, Jan. 7 to Mar. 31, $584.66	1,084 58
Total	$184,397 71

Votes 70, 76-83—Miscellaneous Pensions—Pensions diverses

Sisters of late Harry Baker, M.P., Miss E. Baker, $349.92, Miss H. Baker, $349.92; Dr. F. G. Banting, $7,500; Mrs. Mary L. Campbell, $499.92; Jas. Elliott, $672; Madame F. S. Fabre, $999.96; Mrs. Mary E. Fuller, $600; Mrs. Nellie Hopkinson, $720; Mrs. Wm. McDougall, $1,200; Mrs. Alice M. Smith, $600	$13,491 72

Civil Service Superannuation and Retirement Act, under Statute
Loi de pension et de retraite du Service civil

Superannuation Allowances, details shown in Public Accounts, 1924-25 (Superannuation No. 1)	$733,734 05

Public Service Retirement Act, 1920, under Statute
Loi de retraite du Service public, 1920

Gratuities and Annuities, schedule A below	668,932 39
Annuities, schedule B below	414 248 33
Salary of J. J. Hayes, Post Office Department charged in error	1,857 87
	1,085,038 59
Less—Gratuities paid by other departments	396,522 98
Total	$688,515 61

Public Service Retirement Act, 1920 — Loi de retraite du Service public, 1920	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A—ANNEXE A			
Persons retired and payments authorized during fiscal year 1924-25—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25			
Ackerman, A., Customs and Excise, retired July 1, 1924	$ 250 00		$ 380 61
Adams, W. A., Post Office, retired May 7, 1924	460 00		402 50
Addison, R., Immigration and Colonization, retired Nov. 1,1924	380 00		352 45
Aird, G. D., Post Office, retired July 1, 1924	290 00		421 20
Alexander, J. F., Customs and Excise, retired Nov. 1, 1924	360 00		207 25
Allan, J. B., Post Office, retired May 7, 1924	380 00		875 64
Allen, C. Y., Soldiers' Civil Re-Establishment, retired Nov. 1, 1924	150 00	8 m. $600 00	
Allen, W. A., Immigration and Colonization, retired July 1, 1924	260 00		188 73
Allin, W. W., Public Works, retired Nov. 1, 1924	180 00		150 00
Almon, G. W. R., Interior, retired July 1, 1924	350 00		761 22
Amey, W. J., Post Office, retired Nov. 1, 1924	270 00		222 15
Andrews, S. D., Marine and Fisheries, retired July 1, 1924	460 00		545 94
Appleton, C. C., Public Works, retired July 1, 1924	335 70		731 61
Ard, John, Public Works, retired Nov. 1, 1924	180 00		90 00
Armstrong, F. S., Patent and Copyright, retired April 1, 1924	216 66		649 92
Armstrong, H. A., Railways and Canals, retired Nov. 1, 1924	270 00		292 60
Armstrong, Capt. J., Railways and Canals, retired Nov. 1, 1924	290 00		315 10
Armstrong, John, House of Commons, retired July 20, 1924	243 33		81 94
Armstrong, M. K. P., Health, retired June 1, 1924	200 00	6 m. 600 00	
Atkinson, H., Railways and Canals, retired Nov. 1, 1924	670 00		832 25
Aube, W., Justice, retired Nov. 1, 1924	220 00		218 60
Auldjo, W. D., Marine and Fisheries, retired July 1, 1924	290 00		230 64
Aylesworth, G. A., Immigration and Colonization, retired Nov. 1, 1924	280 00		210 00
Babin, E., Trade and Commerce, retired April 1, 1924	260 00		750 00
Babington, F. W., Customs and Excise, retired Nov. 1, 1924	550 00		687 50
Bagnell, E., Marine and Fisheries, retired Nov. 1, 1924	213 33		99 65
Bailey, H., Agriculture, retired May 1, 1924	160 00	8 m. 640 00	
Bailey, D., Post Office, retired Oct. 1, 1924	240 00	3 m. 360 00	
Baillie, C. H., Public Works, retired July 1, 1924	160 00		360 00
Bajus, W., Customs and Excise, retired April 1, 1924	280 00		840 00
Baker, H., Post Office, retired Nov. 1, 1924	240 00		107 90
Baker, W., Marine and Fisheries, retired June 1, 1924	283 32		708 30
Ballantine, A., Interior, retired Nov. 1, 1924	300 00		186 60
Bambrick, E., Public Works, retired Oct. 1, 1924	279 75		243 78
Bannerman, J., Interior, retired Nov. 1, 1924	340 00		288 30
Barbeau, D., Post Office, retired Aug. 1, 1923	200 00	2 m. 200 00	
Barry, E. J., Immigration and Colonization, retired July 1, 1924	260 00		218 24
Bart, A., Public Printing and Stationery, retired June 1, 1924	312 00		770 10
Bartlett, W., Customs and Excise, retired Nov. 1, 1924	280 00		191 85
Barton, S., Marine and Fisheries, retired Nov. 1, 1924	190 66		94 80
Bastien, J. A., Public Works, retired May 1, 1924	150 00		216 04
Batterton, T., Public Works, retired June 1, 1924	140 00		350 00
Baugh, R., National Defence, retired July 1, 1924	152 08	4 m. 304 16	
Baylie, C., Justice, retired Nov. 1, 1924	350 00		347 20
Beard, C., Customs and Excise, retired Nov. 1, 1924	300 00		211 85
Beardsley, G., Interior, retired July 1, 1924	280 00		335 97
Beatley, J. J., Public Works, retired July 1, 1924	180 00	16 m. 1,440 00	
Beau, W., Railways and Canals, retired May 1, 1924	150 00		83 65
Beaudet, J. M., Marine and Fisheries, retired Nov. 1, 1924	251 46		174 25
Bedard, E., National Defence, retired July 1, 1924	253 00		496 26
Bedard, V., Health, retired June 1, 1924	210 00		385 00
Beddoe, W. A., Trade and Commerce, retired April 1, 1924	816 66		985 60
Beer, F. H., Customs and Excise, retired July 1, 1924	340 00		339 32
Beers, F., Marine and Fisheries, retired Nov. 1, 1924	125 00		94 30
Begin, P. A., Interior, retired July 1, 1924	350 00		787 50
Belanger, J., Public Works, retired Jan. 11, 1924	279 75	8 m. 1,119 00	
Belanger, P., Marine and Fisheries, retired Nov. 1, 1924	220 00		275 00
Bell, F. S., Immigration and Colonization, retired Nov. 1, 1924	260 00		163 85
Bell, J. J., Mines, retired Nov. 1, 1924	350 00		232 86

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Bell, R., Post Office, retired July 1, 1924	$ 240 00		$ 123 90
Belleau, J. A., Interior, retired July 1, 1924	430 00		967 50
Belleperche, A. J. E., Customs and Excise, retired Nov. 1, 1924	350 00		370 40
Bennett, B. C., Customs and Excise, retired Nov. 1, 1924	280 00		216 15
Bennett, W. V., Immigration and Colonization, retired June 1, 1924	550 00		1,224 89
Bennie, J. K., Interior, retired Nov. 1, 1924	350 00		335 40
Benson, P. H. C., Customs and Excise, retired Nov. 1, 1924	460 00		485 60
Berard, J. C., Public Printing and Stationery, retired June 1, 1924	312 00		622 90
Bergin, J., Interior, retired Nov. 1, 1924	303 33		341 25
Bernard, J., Marine and Fisheries, retired Mar. 1, 1924	295 84	6 m. $887 52	
Bernatchez, J., Health, retired May 1, 1924	110 00		69 52
Bernier, C. C., Immigration and Colonization, retired Nov. 1, 1924	250 00		291 66
Bernier, J. A., Trade and Commerce, retired Oct. 1, 1924	230 00		196 75
Bernier, T., Marine and Fisheries, retired Nov. 1, 1924	118 26	8 m. 473 04	
Bertrand, A., House of Commons, retired July 20, 1924	304 16		204 89
Bigonesse, E., Railways and Canals, retired June 1, 1924	286 00	8 m. 1,144 00	
Bincette, J., Post Office, retired Nov. 1, 1924	240 00	2 m. 240 00	
Binks, T. C., Public Works, retired May 1, 1924	167 85		297 44
Bishop, T., National Defence, retired July 1, 1924	146 00		328 77
Bishop, Wm., Public Works, retired Sept. 1, 1924	280 00		212 31
Bisson, E., Public Works, retired Nov. 1, 1924	167 85	16 m. 1,342 80	
Black, J., Justice, retired Sept. 1, 1924	1,550 00		1,800 00
Black, H. S., Patents and Copyright, retired April 1, 1924	100 00		
Black, T. McC., Post Office, retired Nov. 1, 1924	240 00		224 80
Blackhall, J. P., Post Office, retired Nov. 1, 1924	280 00	8 m. 1,120 00	
Blais, J. C. F., Customs and Excise, retired Nov. 1, 1924	300 00		275 00
Blanchard, I. M., Interior, retired July 1, 1924	166 66		199 96
Blette, P., Marine and Fisheries, retired Nov. 1, 1924	301 40		283 05
Boileau, J., House of Commons, retired July 1, 1924	243 33		180 54
Boles, T., House of Commons, retired July 1, 1924	243 33		291 96
Boivin, F., Public Works, retired April 1, 1924	94 00		282 00
Booth, J., Railways and Canals, retired April 1, 1924	145 00		109 85
Bose, M., National Defence, retired April 1, 1924	140 00	2 m. 140 00	
Bottomley, W. C., Public Works, retired Nov. 1, 1924	160 00		93 30
Boulais, D., House of Commons, retired July 1, 1924	243 33		148 32
Boulay, M. L. C., Railways and Canals, retired April 1, 1924	216 66		649 92
Bourchier, G. L., Interior, retired July 1, 1924	280 00	8 m. 1,120 00	
Bourget, A., Marine and Fisheries, retired July 1, 1924	350 16		355 41
Bourke, M., Customs and Excise, retired Nov. 1, 1924	320 00		186 10
Bouvier, U., Railways and Canals, retired Nov. 1, 1924	150 00		83 65
Bowers, Wm., Marine and Fisheries, retired Sept. 1, 1924	260 00		244 44
Bowman, A., Public Works, retired Feb. 1, 1924	140 00		196 00
Boyer, M. A., Public Printing and Stationery, retired June 1, 1924	312 00		783 80
Brabazon, A. J., Interior, retired Nov. 1, 1924	520 00		650 00
Brault, L., Public Works, retired July 1, 1924	160 00		347 94
Brisson, J. B., House of Commons, retired July 1, 1924	243 33		167 67
Brizole, M., Immigration and Colonization, July 1, 1924	130 00	4 m. 260 00	
Broadfoot, G., Public Works, retired Mar. 1, 1924	180 00		233 61
Broadfoot, M., Public Works, retired Oct. 1, 1924	180 00	6 m. 630 00	
Brodie, A. W., Public Works, retired Nov. 1, 1924	180 00		135 00
Brossard, T., Public Works, retired July 1, 1924	160 00		275 94
Brown, A., Interior, retired Nov. 1, 1924	260 00		285 60
Brown, A., Customs and Excise, retired July 1, 1924	460 00		828 72
Brown, D., Agriculture, retired Nov. 1, 1924	250 00		172 75
Brown, G., Customs and Excise, retired, Nov. 21, 1924	280 00		197 65
Brunet, L. B. C., Patents and Copyright, retired Oct. 1, 1924	280 00		318 00
Buchanan, D. J., Railways and Canals, retired May 1, 1924	150 00		371 25
Buckler, J., Interior, retired Nov. 1, 1924	190 00	7 m. 665 00	
Bunelle, G. L., Post Office, retired July 1, 1924	350 00		787 50

Public Service Retirement Act, 1920–Con. — Loi de retraite du Service public, 1920–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized durnig fiscal year 1924-25– Fonctionnaires retraités et paiements autorisés durant l'annee financière 1924-25–Suite			
Burnett, W. B., Customs and Excise, retired June 1, 1924	$ 320 00		$ 471 42
Burns, A. W., Marine and Fisheries, retired Nov. 1, 1924	290 00		326 25
Burns, R., Post Office, retired Nov. 1, 1924	240 00	7 m. $840 00	
Burroughs, A., Post Office, retired April 1, 1924	280 00		756 00
Burrows, J., Marine and Fisheries, retired May 1, 1924	259 80		254 10
Burson, C., Railways and Canals, retired Nov. 1, 1924	158 08	8 m. 632 32	
Burton, T. H., Marine and Fisheries, retired Nov. 1, 1924	214 50		110 90
Busselle, A. W., Agriculture, retired Nov. 1, 1924	400 00		350 00
Butler, W. L., Marine and Fisheries, retired April 1, 1924	396 00	4 m. 792 00	
Cairns, S., Marine and Fisheries, retired Nov. 1, 1924	214 50		94 55
Calcutt, C., Railways and Canals, retired May 1, 1924	230 00	8 m. 920 00	
Cameron, H., Indian Affairs, retired Nov. 1, 1924	240 00		294 05
Campbell, A. E., Customs and Excise, retired July 1, 1924	283 33		297 45
Campbell, D., Marine and Fisheries, retired Nov. 16, 1923	173 34	8 m. 693 33	
Campbell, D. A., Trade and Commerce, retired April 1, 1924	200 00		240 00
Campbell, G., Immigration and Colonization, retired Nov. 1, 1924	160 00		69 32
Campbell, J., Post Office, retired July 1, 1924	280 00		504 96
Campbell, J. E., Customs and Excise, retired Nov. 1, 1924 (deceased)	280 00		29 27
Carmichael, D., Customs and Excise, retired Nov. 1, 1924	280 00		146 00
Caron, F. X., Health, retired June 1, 1924	198 67		328 60
Caron, L. N. H., Public Printing and Stationery, retired June 1, 1924	303 68	16 m. 2,429 44	
Cartier, L. A. D., Public Printing and Stationery, retired May 16, 1924	312 00		809 74
Carty, J., Railways and Canals, retired Nov. 1, 1924	200 00		166 65
Caven, J., National Defence, retired Nov. 1, 1924	210 00		201 25
Cere, T., Railways and Canals, retired July 1, 1924	150 00		120 00
Chadwick, F., House of Commons, retired July 1, 1924	380 00		855 00
Champagne, T., Marine and Fisheries, retired Nov. 1, 1924	175 41		213 25
Chapais, J. C., Agriculture, retired April 1, 1924	370 00		1,110 00
Charbonneau, N., Public Works, retired Sept. 1, 1924	242 45		353 43
Charlebois, J. A., Archives, retired Nov. 1, 1924	200 00	8 m. 800 00	
Charlier, E., House of Commons, retired Nov. 1, 1924	560 00		456 45
Charlton, C. H., Post Office, retired July 1, 1924	240 00		398 43
Charrier, A., Public Works, retired Mar. 21, 1924	160 00		197 67
Chartrand, C., Public Works, retired Nov. 1, 1924	279 75		247 75
Chartrand, D., Railways and Canals, retired Nov. 1, 1924	145 00		96 45
Chesley, E., Public Works, retired July 1, 1924	300 00	5 m. 750 00	
Chisholm, J. J., Trade and Commerce, retired April 1, 1924	270 00		759 96
Chrystal, A. S., Public Works, retired April 1, 1924	180 00		175 50
Church, G. C., Trade and Commerce, retired Nov. 1, 1924	250 00		155 00
Clancy, M., Public Works, retired Nov. 1, 1924	220 00		275 00
Clarke, F., Railways and Canals, retired June 1, 1924	364 00		1,040 70
Clarke, J. D., Justice, retired July 1, 1924	666 67		1,299 96
Clarke, N., Public Works, retired Oct. 1, 1923	100 00		425 00
Cleary, M., National Defence, retired Nov. 1, 1924	152 97		127 45
Clendinnen, C. A. E., Interior, retired July 1, 1924	300 00		675 00
Clerk, R., Customs and Excise, retired July 1, 1924	290 00		495 90
Cloutier, J. H., Public Printing and Stationery, retired April 1, 1924	170 00	1 m. 85 00	
Cochrane, L. W., National Defence, retired April 1, 1924	312 00		688 68
Cogswell, O. H., Customs and Excise, retired Nov. 1, 1924	350 00		367 40
Cohoon, T., Public Works, retired Nov. 1, 1924	180 00		120 00
Columbus, C., Marine and Fisheries, retired July 1, 1924 (deceased)	110 00		39 91
Colvin, R. M., Marine and Fisheries, retired Oct. 1, 1924	230 00		230 00
Connell, T. J., Immigration and Colonization, retired Nov. 1, 1924	330 00		287 50
Connery, W., Public Works, retired Nov. 1, 1924	300 00	3 m. 450 00	
Cooke, C. A., Indian Affairs, retired July 1, 1924	380 00		817 47

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized, during fiscal year 1924-25–Con.—*Fonctionnaires, retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Corkery, J., Post Office, retired Nov. 1, 1924	$ 500 00	.....	$ 623 60
Cosgrove, J. B., Health, retired Nov. 1, 1924	310 00	8 m. $1,240 00	
Cosgrove, R., Customs and Excise, retired Nov. 1, 1924	280 00	.....	228 90
Cosgrove, T., Post Office, retired Nov. 1, 1924	260 00	.....	220 45
Cosky, L., Marine and Fisheries, retired Mar. 1, 1924	300 00	.....	900 00
Côté, A., Public Printing and Stationery, retired Oct. 1, 1924	312 00	.....	468 24
Côté, H., Agriculture, retired Nov. 1, 1924	150 00	8 m. 600 00	
Cottee, A. T., Public Printing and Stationery, retired Oct. 16, 1924 (deceased)	303 33	.....	106 74
Cottingham, W. S., Immigration and Colonization, retired Nov. 1, 1924	210 00	.....	218 75
Cournoyer, J., Marine and Fisheries, retired Nov. 1, 1924	121 46	.....	21 15
Cournoyer, N., Marine and Fisheries, retired Nov. 1, 1924	171 60	.....	.....
Cox, S. S., Trade and Commerce, retired Nov. 1, 1924	310 00	.....	335 80
Cragg, J., Public Works, retired April 1, 1924	150 00	.....	195 00
Craig, B. F., Post Office, retired Nov. 1, 1924	420 00	.....	455 00
Crilly, W. H., Railways and Canals, retired April 1, 1924	135 00	.....	189 00
Crites, D. A., Railways and Canals, retired May 1, 1924	260 00	.....	711 81
Crowe, A. F., Interior, retired Oct. 1, 1924	400 00	16 m. 3,200 00	
Crowell, J., Marine and Fisheries, retired Nov. 1, 1924	226 66	.....	
Cruickshanks, G. A., Post Office, retired July 1, 1924	260 00	.....	484 20
Currie, A., Customs and Excise, retired Nov. 1, 1924	125 00	.....	75 00
Curry, C., Marine and Fisheries, retired Nov. 1, 1924	190 66	.....	85 00
Custaloe, R., Customs and Excise, retired Dec. 1, 1924	166 66	.....	138 88
Cyr, E., Public Works, retired Nov. 1, 1924	112 00	.....	.....
Dagenais, M., Public Printing & Stationery, retired April 1, 1924	170 00	5 m. 425 00	
Daley, R., Public Works, retired June 16, 1924	279 75	.....	345 51
Dalglish, G. M., Public Works, retired Nov. 1, 1924	265 00	.....	260 44
Dallain, A. J., Marine and Fisheries, retired Nov. 1, 1924	380 00	.....	475 00
Daly, W. J., Public Printing and Stationery, retired May 1, 1924	160 00	6 m. 480 00	
Daveluy, J. A. P., Customs and Excise, retired Nov. 1, 1924	300 00	.....	357 40
Davis, H. J., Public Works, retired May 1, 1924	160 00	.....	..
Davis, L., Trade and Commerce, retired April 1, 1924	166 66	.....	266 64
Davy, E., Trade and Commerce, retired April 1, 1924	310 00	.....	828 00
Davy, E. S., Interior, retired Nov. 1, 1924	266 66	.....	75 54
Dawson, J. P., Post Office, retired Nov. 1, 1924	460 00	.....	575 00
Dawson, W. B., Marine and Fisheries, retired July 1, 1924	700 00	.....	1,575 00
Deasy, T., Indian Affairs, retired May 1, 1924	480 00	.....	1,014 42
Deasy, Mrs. T., Indian Affairs, retired May 1, 1924	140 00	8 m. 560 00	
Deavy, T., Agriculture, retired May 1, 1924	214 57	.....	604 45
de la Durantaye, G., House of Commons, retired Nov. 1, 1924	560 00	.....	570 60
Delahay, Wm., Customs and Excise, retired Mar. 1, 1924	250 00	.....	811 59
Delaney, J., Public Works, retired Nov. 1, 1924	250 00	.....	312 50
Dennis, B., Marine and Fisheries, retired Nov. 1, 1924	153 04	6 m. 459 12	
Depencier, L., Railways and Canals, retired May 1, 1924	150 00	.....	165 00
Dery, J. T., Public Works, retired Nov. 1, 1924	242 45	.....	303 10
Deschenes, M., Marine and Fisheries, retired Nov. 21, 1923	133 46	.....	276 52
Desforges, X., Railways and Canals, retired June 1, 1924	135 00	.....	196 80
Desilets, J. A., Post Office, retired Sept. 1, 1924	260 00	.....	439 88
Desjardins, F., Post Office, retired Nov. 1, 1924	240 00	8 m. 960 00	
Desjardins, J., Public Printing and Stationery, retired June 1, 1924	228 80	.....	388 10
Desroche, M. C. L., Post Office, retired Nov. 1, 1924	260 00	.....	164 05
Devine, P., Justice, retired Nov. 1, 1924	310 00	.....	270 00
Dionne, P., Public Works, retired May 1, 1924	279 75	.....	423 17
Dobbs, O. G., Justice, retired Nov. 1, 1924	250 00	.....	125 00
Doherty, C. G., Post Office, retired April 1, 1924	240 00	.....	158 67
Doherty, I. W., Post Office, retired Nov. 1, 1924	240 00	.....	224 80
Doig, J., Customs and Excise, retired Nov. 1, 1924	280 00	.....	194 65
Doig, W., Railways and Canals, retired Nov. 1, 1924	150 00	5 m. 375 00	
Donaghy, C., Soldiers' Civil Re-Establishment, retired Nov. 1, 1924	190 00	8 m. 760 00	
Donaldson, F., Railways and Canals, retired Oct. 1, 1924	150 00	1 m. 75 00	

Public Service Retirement Act, 1920–Con. — Loi de retraite du Service public, 1920–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25–Suite.			
Donovan, W. M., Interior, retired April 1, 1924	$ 258 00		$ 779 76
Donovan, J. E., Patents and Copyright, retired April 1, 1924	160 00		
Doran, W., Railways and Canals, retired April 1, 1924	135 00		108 00
Doucet, J. H., Public Works, retired July 1, 1924	180 00		243 00
Doughty, E. S., Post Office, retired Nov. 1, 1924	240 00	5 m. $600 00	
Dowton, J., Railways and Canals, retired Sept. 28, 1924	234 00		203 98
Dovle, M. F., Post Office, retired Oct. 1, 1924	240 00	7 m. 840 00	
Drapeau, J. A. P., Public Printing and Stationery, retired Oct. 1, 1924	312 00		468 12
Drapeau, P., Public Works, retired July 1, 1924	260 00		643 00
Drew, A. G. F., Customs and Excise, and Immigration and Colonization, retired Nov. 1, 1924	296 66		205 55
Drillio, G., Justice, retired Nov. 1, 1924	230 00		235 60
Driscoll, D., Agriculture, retired Nov. 1, 1924	217 51		220 65
Driscoll, J. L., Post Office, retired Nov. 1, 1924	240 00		224 80
Driscoll, P., Public Printing and Stationery, retired Oct. 1, 1924	170 00		153 00
Drolet, P., Railways and Canals, retired Nov. 1, 1924	145 00		115 50
Dube, E., Public Works, retired Nov. 1, 1924	180 00		105 00
Dubois, A., Marine and Fisheries, retired May 1, 1924	259 80		501 05
Duclos, P., Marine and Fisheries, retired June 1, 1924	460 00		795 20
Dugal, A., Public Works, retired July 1, 1924	220 00		495 00
Duguay, L., Public Works, retired Nov. 1, 1924	132 00		
Duguay, P., Public Works, retired Nov. 1, 1924	132 00	6 m. 396 00	
Dumont, O., Railways and Canals, retired Nov. 1, 1924	180 00	7 m. 630 00	
Duncan, J., Customs and Excise, retired July 1, 1924 (deceased)	220 00		62 57
Dunn, J. A., Public Printing and Stationery, retired Oct. 16, 1924	260 00		328 26
Dupuis, A., Railways and Canals, retired Nov. 1, 1924	156 00		88 95
Dyble, J. H., Public Works, retired Nov. 1, 1924	180 00		157 50
Dye, B., Public Works, retired July 1, 1924	180 00		148 50
Eagleson, R. I., Post Office, retired Nov. 1, 1924	240 00	8 m. 960 00	
Earl, J., Public Printing and Stationery, retired Oct. 1, 1924	228 80	16 m. 1,830 40	
Eddie, C., Marine and Fisheries, retired July 1, 1924	430 00		541 80
Edgar, W. W., Labour, retired July 1, 1924	300 00		675 00
Edwards, J. F., Customs and Excise, retired July 1, 1924	210 00		466 83
Elford, A., Public Works, retired Aug. 1, 1924	160 00	16 m. 1,280 00	
Elliott, C., Customs and Excise, retired Nov. 1, 1924	470 00		379 40
Elliott, G. W., Health, retired Nov. 1, 1924	250 00		316 64
Elliott, T., Immigration and Colonization, retired July 1, 1924	260 00		358 56
Ellis, R., Public Works, retired Nov. 1, 1924	180 00	8 m. 720 00	
Ellis, W. T., Agriculture, retired July 1, 1924	178 66		401 94
Elsdon, C. S., Justice, retired Nov. 1, 1924	510 00		608 30
Emery, H., Marine and Fisheries, retired July 1, 1924	280 00		545 94
England, F., Customs and Excise, retired Nov. 1, 1924	280 00		127 90
Enright, J., Public Works, retired Nov. 1, 1924	167 85	7 m. 587 47	
Eynouf, G., Public Works, retired June 1, 1924	167 85		122 11
Fairen, F., Railways and Canals, retired July 1, 1924	330 00		570 33
Fairley, W., Customs and Excise, retired Nov. 1, 1924	280 00		175 20
Falls, W., Agriculture, retired April 1, 1924	181 30		27 89
Farrell, M. J., Post Office, retired July 1, 1924	280 00		624 33
Farrell, P., House of Commons, retired July 1, 1924	160 00		371 25
Farrell, W. J., Public Printing and Stationery, retired Oct. 1, 1924	312 00		466 62
Farrow, M. Y., Post Office, retired Oct. 1, 1924	290 00		397 50
Faulkner, G., Public Works, retired Nov. 5, 1924	167 85		65 30
Favelle, J., Indian Affairs, retired Oct. 1, 1924	128 33		187 78
Ferguson, D., Customs and Excise, retired Nov. 1, 1924	370 00		346 85
Ferguson, J. H., Post Office, retired Nov. 1, 1924	260 00	7 m. 910 00	
Ferreman, W. J., Public Works, retired Aug. 1, 1924	242 45		476 32
Fiset, P. M., National Defence, retired Nov. 1, 1924	166 83		
Fitzgerald, E. W., Trade and Commerce, retired Nov. 1, 1924	330 00		393 05
Fitzpatrick, O., Railways and Canals, retired Nov. 1, 1924	158 08		120 25

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Fjeldsted, T., Marine and Fisheries, retired May 1, 1924	$ 70 00		$ 128 26
Fleming, G. W., Interior, retired Nov. 1, 1924	300 00	8m. $1,200 00	
Fletcher, H., Public Works, retired Mar. 1, 1924	388 80		504 53
Flood, E. H. S., Trade and Commerce, retired April 1, 1924 (deceased)	783 33		639 41
Foran, J. K., House of Commons, retired July 1, 1924	670 00		1,291 86
Foreman, H., Customs and Excise, retired Nov. 1, 1924	330 00		288 95
Forget, A., Post Office, retired Nov. 1, 1924	240 00		269 70
Forrest, A., Customs and Excise, retired Nov. 1, 1924	730 00		677 20
Forsyth, J. R., Finance, retired Nov. 1, 1924	580 00		449 45
Fortier, A., House of Commons, retired Nov. 1, 1924	560 00		547 76
Fortin, F. X., Marine and Fisheries, retired April 1, 1924	313 88		786 48
Fortin, P., Marine and Fisheries, retired Nov. 1, 1924	283 76		163 55
Fortune, R., Customs and Excise, retired Nov. 1, 1924	280 00		131 55
Foster, J. H., Railways and Canals, retired July 1, 1924	216 66		357 48
Fotheringham, G. B., Customs and Excise, retired Nov. 1, 1924.	266 66		277 75
Fournier, N. C., Public Works, retired Nov. 1, 1924 (deceased)	279 75		131 68
Fraser, J. L., Health, retired April 1, 1924	58 33		127 51
Fraser, J. McL., Marine and Fisheries, retired Nov. 1, 1924	390 00		266 64
Fraser, S. M. L., Customs and Excise, retired Nov. 1, 1924	266 66		266 65
Fuller, R. L., National Defence, retired June 21, 1924	500 00		988 58
Fullerton, J., Customs and Excise, retired Nov. 1, 1924	280 00		216 15
Fullerton, R., National Defence, retired July 1, 1924	50 00		72 72
Gagnon, T., Immigration and Colonization, retired April 1, 1924.	160 00		40 44
Gagné, G., Post Office, retired Nov. 1, 1924	240 00	7 m. 840 00	
Gamache, A., Health, retired May 1, 1924	154 00	8 m. 616 00	
Gamble, S., Immigration and Colonization, retired Nov. 1, 1924.	110 00		59 55
Gammon, T., Post Office, retired Nov. 1, 1924	156 50		84 75
Gaston, J., Railways and Canals, retired Nov. 1, 1924	135 00		98 40
Gaudet, P., Archives, retired April 1, 1924	400 00		902 66
Gauthier, A., Railways and Canals, retired Nov. 1, 1924	546 00		
Gauvreau, A., Public Works, retired July 1, 1924	167 85		257 31
Gauvreau, J. A., Marine and Fisheries, retired Nov. 1, 1924	266 66		200 00
Gauvreau, N. B., Public Works, retired Nov. 1, 1924	430 00		430 00
Genest, T., National Defence, retired June 1, 1924	341 29		720 00
Gent, A., Public Works, retired Nov. 1, 1924	264 00		153 55
Gervais, W., Public Works, retired July 1, 1924	298 40		465 21
Gibson, J., Railways and Canals, retired June 1, 1924	234 00		283 47
Giffin, I. L., Marine and Fisheries, retired April 1, 1924	220 00		415 56
Gilchrist, J., Agriculture, retired Nov. 1, 1924	192 53		96 30
Gillespie, W. D., Interior, retired Feb. 1, 1924	300 00	6 m. 900 00	
Gingras, E. F., Public Works, retired June 1, 1924	350 00		875 00
Ginn, E., Post Office, retired Oct. 1, 1924	200 00	1 m. 100 00	
Giroux, J. L., Customs and Excise, retired Nov. 1, 1924	240 00		157 25
Glover, T., Railways and Canals, retired July 1, 1924	135 00		171 81
Goodhue, L. E. B., Health, retired April 1, 1924	266 67		603 72
Goodwin, F., Interior, retired Nov. 1, 1924	200 00	16 m. 1,600 00	
Gordon, A. E., Public Works, retired Nov. 1, 1924	160 00		73 30
Gordon, F. G., Post Office, retired July 1, 1924	240 00		478 08
Gore, W. J., Public Works, retired July 1, 1924	180 00		310 50
Gould, I., Public Works, retired April 6, 1924	470 00		1,157 84
Gould, W. S., Post Office, retired June 16, 1924	260 00	5 m. 650 00	
Grace, P. J., Public Works, retired July 1, 1924	166 66		237 42
Graham, A., Railways and Canals, retired April 1, 1924	135 00		78 72
Graham, H. C., Customs and Excise, retired Nov. 1, 1924	600 00		670 30
Granger, I., Public Works, retired Sept. 1, 1924	160 00		205 31
Gratton, J. N., Public Printing and Stationery, retired April 1, 1924	210 00	4 m. 420 00	
Graves, R., Railways and Canals, retired April 1, 1924	135 00	8 m. 540 00	
Gray, A. Customs and Excise, retired July 1, 1924	230 00		414 36
Gray, G. W., Customs and Excise, retired July 1, 1924	230 00		254 97

Public Service Retirement Act, 1920–Con. — Loi de retraite du Service public, 1920–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25–Suite			
Grece, W., Justice, retired Oct. 1, 1924	$ 210 00		$ 274 50
Green, M., Public Works, retired Oct. 1, 1924	173 33		252 54
Gregory, C., Public Works, retired July 1, 1924	150 00		225 00
Grenier, J., National Defence, retired June 1, 1924	245 96		378 80
Grenier, S., Post Office, retired Nov. 1, 1924	240 00		98 25
Griffith, A. H., Marine and Fisheries, retired April 1, 1924	143 33		310 50
Grison, A. A., Public Printing and Stationery, retired June 1, 1924	400 00		948 60
Guenet, A., National Defence, retired Nov. 1, 1924	136 46		147 85
Guibord, J., Railways and Canals, retired July 1, 1924	286 00	8m.$1,144 00	
Guindon, A., Public Works, retired July 1, 1924	160 00		311 94
Gysel, A., Health, retired May 1, 1924	160 00		
Hackett, A., Post Office, retired July 1, 1924	260 00		558 72
Hall, G. A., Immigration and Colonization, retired June 1, 1924	550 00		862 00
Hall, L. A., National Defence, retired Nov. 1, 1924	167 29	8 m. 669 17	
Hall, R., Public Works, retired Nov. 1, 1924	430 00		195 80
Hall, R. P., Public Works, retired Sept. 1, 1924	340 00		
Halle, F., National Defence, retired May 1, 1924	400 00		982 85
Halpenny, J. H., Public Works, retired July 1, 1924	180 00		405 00
Hamel, M., Marine and Fisheries, retired July 1, 1924	190 00		270 72
Hamilton, W. B., Customs and Excise, retired Nov. 1, 1924	360 00		248 75
Hamlet, O., Public Works, retired July 1, 1924	190 00		171 00
Hampshire, C. C., Public Works, retired July 1, 1924	280 00		630 00
Hand, E. J., Post Office, retired Nov. 1, 1924	240 00		233 80
Handy, J., Public Works, retired Nov. 1, 1924	279 75		304 05
Hanington, C. F., Marine and Fisheries, retired Nov. 1, 1924	340 00	8 m. 1,360 00	
Hanley, H., Public Works, retired Nov. 1, 1924	279 75		122 40
Hanlon, M A., Patents and Copyright, retired Nov. 1, 1924	216 66		225 65
Hannah, W. F., Post Office, retired Nov. 1, 1924	240 00	4 m. 480 00	
Hannan, H., Public Works, retired May 1, 1924	279 75	6 m. 839 24	
Hansen, H., Indian Affairs, retired July 1, 1924	250 00	5 m. 625 00	
Hanson, U., Customs and Excise, retired July 1, 1924	220 00		318 87
Harding, E. A., Customs and Excise, retired July 1, 1924	250 00		374 94
Harris, G. M., Agriculture, retired Nov. 1, 1924	220 00		129 50
Harris, J. J., Public Printing and Stationery, retired June 1, 1924	270 00		93 51
Harris, T. A., Customs and Excise, retired April 1, 1924	330 00		445 50
Harvey, O., Public Works, retired Nov. 1, 1924	308 00	16 m. 2,464 00	
Haskett, E., Immigration and Colonization, retired April 1, 1924	216 66		357 48
Hawley, E., Public Works, retired Sept. 1, 1924	276 00	16 m. 2,208 00	
Hawley, O., Interior, retired July 1, 1924	270 00		454 50
Hay, J., Public Works, retired Nov. 1, 1924	220 00		183 30
Hayden, Geo., Immigration and Colonization, retired July 1, 1924	230 00		478 08
Hazeldine, F. C., Post Office, retired Nov. 1, 1924	220 00	2 m. 220 00	w
Heeschen, C. C., National Defence, retired Nov. 1, 1924	188 17		234 00
Henderson, A., Marine and Fisheries, retired July 1, 1924	173 34		388 08
Henderson, S. J., Interior, retired Feb. 1, 1924	290 00	8 m. 1,160 00	
Henderson, W., Public Works, retired Oct. 31, 1924	500 00		629 03
Henry T., Marine and Fisheries, retired Mar. 13, 1924	190 66		211 26
Henshaw, G. H., Customs and Excise, retired Nov. 1, 1924	370 00		392 10
Heppelle, E., Railways and Canals, retired Nov. 1, 1924	145 00		68 90
Herbold, A., Customs and Excise, retired April 1, 1924	250 00		600 00
Higgins, Wm., Railways and Canals, retired July 1, 1924	150 00		147 42
Higman, O., Trade and Commerce, retired Nov. 1, 1924	750 00		907 95
Hill, J. F., Customs and Excise, retired Nov. 1, 1924	420 00		486 75
Hill, T. H., Marine and Fisheries, retired July 1, 1924	150 00		337 50
Hillas, J., Public Works, retired June 1, 1924	242 45	12 m. 1,454 70	
Hillier, E. G., Indian Affairs, retired Nov. 1, 1924	280 00		233 30
Hilton, B. R., Marine and Fisheries, retired Oct. 1, 1924	116 66	7 m. 408 33	
Hislop, W., Marine and Fisheries, retired Nov. 1, 1924	345 62	16 m. 2,764 96	
Hoey, J., Customs and Excise, retired Nov. 1, 1924	266 66		211 10
Holland, J., Post Office, retired July 1, 1924	240 00	6 m. 720 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Hollinger, J., National Defence, retired July 1, 1924	$ 210 00	16m. $1,680 00	
Hollington, W., Public Works, retired Jan. 1, 1924	279 75	16m. 2,238 00	
Holmden, H. R., Archives, retired April 1, 1924	400 00	.....	$ 788 80
Hope, G. F., Customs and Excise, retired July 1, 1924	166 66	.....	374 94
Hope, J., Customs and Excise, retired Nov. 1, 1924	280 00	.....	137 80
Horan, J. J., Public Works, retired Jan. 1, 1924	279 75		
Horner, F. B., Railways and Canals, retired Nov. 1, 1924	160 00		
Horwill, W. E., Public Works, retired July 1, 1924	300 00		
Houle, J., Mines, retired July 1, 1924	180 00	.....	212 94
Howard, E., Railways and Canals, retired Nov. 1, 1924	230 00	.....	133 35
Howe, T., House of Commons, retired Nov. 1, 1924	380 00	.....	475 00
Howell, H., Public Works, retired Dec. 19, 1924 (deceased)	270 75	.....	136 28
Howell, T., Customs and Excise, retired Nov. 1, 1924	321 66	.....	355 00
Howson, G. H., Trade and Commerce, retired Nov. 1, 1924	330 00	.....	235 80
Hubley, C. F., Customs and Excise, retired July 1, 1924	340 00	.....	581 94
Hudson, C., Public Printing and Stationery, retired Oct. 1, 1924	346 66	.....	436 02
Hughes, J. W., Customs and Excise, retired July 1, 1924	230 00	.....	318 69
Hughes, Wm, Marine and Fisheries, retired Nov. 1, 1924	158 33	.....	197 60
Hurst, J., Marine and Fisheries, retired Sept. 1, 1924	180 00	.....	283 50
Jackson, F. H., Public Works, retired Oct. 1, 1924	330 00	.....	363 00
James, R. F., Railways and Canals, retired Nov. 1, 1924	250 00	.....	200 65
Jamieson, W. A., Railways and Canals, retired Nov. 1, 1924	380 00	.....	306 41
Jenkins, W., Public Works, retired Nov. 1, 1924	335 70	.....	405 65
Jennings, F. M., Agriculture, retired April 1, 1924	300 00	8 m.1,200 00	
Johnson, I. S., Marine and Fisheries, retired Nov. 1, 1924	180 00	.....	225 00
Johnston, C. H., Agriculture, retired Nov. 1, 1924	250 00	.....	105 68
Johnston, D., Public Works, retired April 1, 1924	160 00	.....	164 63
Johnston, J. M., Public Works, retired Nov. 1, 1924	250 00	.....	125 00
Johnstone, C. A. E., Marine and Fisheries, retired July 1, 1924	140 00	.....	113 30
Johnstone, H. W., Post Office, retired April 1, 1924	300 00	.....	900 00
Jones, C. H., Senate, retired Nov. 1, 1924	.....	.....	501 50
Jones, G. C., Customs and Excise, retired Nov. 1, 1924	360 00	.....	349 15
Jones, T., Public Works, retired July 1, 1924	160 00	.....	263 97
Jones, W. D., Marine and Fisheries, retired Nov. 1, 1924	165 83	.....	207 25
Kane, J., Public Works, retired Feb. 16, 1923 (deceased)	70 30	.....	193 70
Kealey, H., Railways and Canals, retired April 1, 1924	135 00	.....	270 00
Kearns, F. A., Post Office, retired Nov. 1, 1924	240 00	.....	233 80
Kearns, J., Public Works, retired July 1, 1924	150 00	6 m. 450 00	
Keays, E. M., Public Works, retired Nov. 1, 1924	300 00	.....	275 00
Keeley, J., National Defence, retired July 1, 1924	130 00	.....	193 77
Keith, J., Soldiers' Civil Re-establishment, retired Nov. 1, 1924	340 00	4 m. 680 00	
Kelly, B. P., Post Office, retired Oct. 1, 1924	220 00	6 m. 660 00	
Kelly, J., Marine and Fisheries, retired Nov. 1, 1924	540 00	.....	669 75
Kelly, T., Marine and Fisheries, retired Oct. 21, 1923	144 60		
Kennedy, W., Marine and Fisheries, retired Oct. 31, 1924	144 70	.....	585 20
Kenney, J. J., Railways and Canals, retired April 1, 1924	135 00	.....	189 00
Kerr, J. W., Customs and Excise, retired Nov. 1, 1924	340 00	.....	254 20
Key, A. E., Interior, retired Nov. 1, 1924	300 00	4 m. 600 00	
Kilduff, P. A., Public Works, retired Nov.1, 1924	160 00	.....	200 00
Kingston, J. S., Public Works, retired April 1, 1924	430 00	.....	452 21
Kinsella, G. M., Interior, retired Nov. 1, 1924	210 00	8 m. 840 00	
Kirk, J. T., Customs and Excise, retired July 1, 1924	250 00	.....	416 79
Kirkwood, J. S., Post Office, retired Nov. 1, 1924	380 00	.....	461 45
Kitching, F. E., Post Office, retired Sept. 1, 1924	190 00	6 m. 570 00	
Knox, E. E., Post Office, retired Nov. 1, 1924	240 00	.....	224 80
Knox, J., Railways and Canals, retired Nov. 1, 1924	280 00	.....	151 65
Knox, T., Public Works, retired April 1, 1924	183 33	12 m. 1,100 00	
Kuhlman, J., Immigration and Colonization, retired Sept. 1, 1924	210 00	.....	357 77
Kuhn, O. M., Trade and Commerce, retired June 1, 1924	230 00	2 m. 230 00	
Kurs, J., Post Office, retired Nov. 1, 1924	240 00	.....	478 08
Kylie, R., Trade and Commerce, retired Nov. 1, 1924	270 00	.....	188 30
Labelle, F., Public Works, retired Nov. 1, 1924	150 00	.....	75 00

Public Service Retirement Act, 1920—Con. — Loi de retraite du Service public, 1920—Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A—Con.—ANNEXE A—Suite			
Persons retired and payments authorized during fiscal year 1924-25 —Con.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25—Suite			
Labelle, J. E., Public Works, retired Aug. 1, 1924	$ 160 00		$ 192 00
Labine, G., House of Commons, retired Oct. 1, 1924	560 00		683 28
Lacombe, L., Marine and Fisheries, retired Nov. 1, 1924	152 53		92 70
Lacouture, L., Marine and Fisheries, retired Nov. 1, 1924	590 00		296 55
Lacroix, E. O. H., Post Office, retired Nov. 1, 1924	280 00		319 75
Lacroix, S. C., Customs and Excise, retired Nov. 1, 1924	480 00		301 10
Laflamme, V., Public Works, retired April 1, 1924	260 00		586 30
Laforest, J., Marine and Fisheries, retired Nov. 1, 1924	306 66		327 75
Lafortune, D., Public Works, retired July 1, 1924	317 05		442 26
Lafrance, I., Interior, retired July 1, 1924	210 00		295 65
Lafrance, J., Public Works, retired Sept. 1, 1924	167 85	16 m. $1,342 80	
Lagace, O., Immigration and Colonization, retired Nov. 1, 1924	160 00		70 50
Lake, W., Post Office, retired Nov. 1, 1924	240 00		242 80
Lally, F., Railways and Canals, retired Nov. 1, 1924	360 00		357 20
Lamoureux, A., Marine and Fisheries, retired Nov. 1, 1924	231 46		178 50
Lamoureux, F., Marine and Fisheries, retired Nov. 1, 1924	120 40		58 70
Langevin, P., National Defence, retired Nov. 1, 1924	339 73		279 50
Languedoc, G. de G., Public Works, retired May 1, 1924 (deceased)	430 00		477 30
Lanteigne, G., Marine and Fisheries, retired Nov. 1, 1924	113 33		141 65
Lanthier, R. R., Public Printing and Stationery, retired Sept. 1, 1924	312 00	8 m. 1,248 00	
Lapierre, L., Railways and Canals, retired June 1, 1924	135 00		78 70
Laplante, J. B., Public Works, retired Nov. 1, 1924	150 00		84 20
Laprise, J., National Defence, retired June 1, 1924	236 43		508 20
Larivée, H., Post Office, retired Nov. 1, 1924	280 00		319 75
Larivée, J. P., Post Office, retired Nov. 1, 1924	280 00		98 15
Lariviere, N., Post Office, retired Nov. 1, 1924	240 00		188 85
Larkin, H. E., Secretary of State, retired June 1, 1924	300 00		
Larose, C. O., Public Works, retired Nov. 1, 1924	160 00		153 30
Larose, W., House of Commons, retired Nov. 1, 1924	560 00		570 60
Lassalle, L., House of Commons, retired July 1, 1924 (deceased)	560 00		543 32
Lavallee, C., Marine and Fisheries, retired July 1, 1922	190 66		405 34
Lavallee, J., Health, retired May 1, 1924	368 67		769 45
Lavictoire, E., Railways and Canals, retired April 1, 1924	150 00		448 68
Laviolette, M., Post Office, retired July 1, 1924	220 00	3 m. 330 00	
Lebano, M., Railways and Canals, retired June 1, 1924	158 08		46 40
Lebel, C. A., Marine and Fisheries, retired July 1, 1924	400 00		630 00
LeBlanc, S., Marine and Fisheries, retired July 1, 1924	79 17		353 43
LeCappellain, J. O., Customs and Excise, retired July 1, 1924	460 00		538 32
Leclair, P., Post Office, retired July 1, 1924	240 00		478 08
Lecompte, I., Railways and Canals, retired Mar. 1, 1924	130 00	8 m. 520 00	
Lederman, A., Post Office, retired July 1, 1924	260 00		395 01
Legault, J., Post Office, retired Nov. 1, 1924	240 00	7 m. 840 00	
Legendre, L. H., Post Office, retired July 1, 1924	210 00		196 56
Leger, H., Public Works, retired Oct. 1, 1924	167 85	7 m. 587 47	
Legros, G., Railways and Canals, retired Mar. 1, 1924	156 00	8 m. 624 00	
Lemieux, J. A., Public Printing and Stationery, retired April 1, 1924	225 34		539 05
Lemieux, J. N., Agriculture, retired April 1, 1924	380 00		731 50
Lemire, J. N., Trade and Commerce, retired April 1, 1925	260 00		291 80
Lenghen, C. G., Public Works, retired July 1, 1924	242 45		239 76
Leonard, J., Marine and Fisheries, retired Nov. 1, 1924	328 94		286 85
Lepage, A., Indian Affairs, retired Nov. 1, 1924	150 00		100 00
Lepine, L., Interior, retired May 1, 1924	300 00	8 m. 1,200 00	
Leroux, Z., Railways and Canals, retired Nov. 17, 1924	230 00	6 m. 690 00	
Leveille, C., Post Office, retired Nov. 1, 1924	240 00	6 m. 720 00	
Lewis, L. J., Railways and Canals, retired Nov. 16, 1924	260 00		1,015 74
Liberge, F., Public Works, retired Nov. 1, 1924	167 85		158 15
Lightfoot, A. H., Post Office, retired Oct. 1, 1924	260 00	3 m. 390 00	
Lindsay, H. St. G., Marine and Fisheries, retired May 1, 1924	650 00		735 60
Linloff, E., Railways and Canals, retired Nov. 1, 1924	135 00		67 50

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Logan, D., Public Works, retired Nov. 1, 1924	$ 264 00		$ 285 80
Lombard, J. H., Customs and Excise, retired Nov. 1, 1924	120 00	8 m. $480 00	
Longley, T. W., National Defence, retired July 1, 1924	150 00		236 25
Low, E. J., Post Office, retired June 16, 1924	340 00		794 86
Lundy, T., Marine and Fisheries, retired Nov. 1, 1924	233 33		193 65
Lunney, J. P., Immigration and Colonization, retired Nov. 1, 1924	300 00		273 70
Lyman, C. C., Customs and Excise, retired Nov. 1, 1924	320 00		218 75
Lynch, D., Customs and Excise, retired Nov. 1, 1924	350 00		132 08
Macarow, M. E., Post Office, retired June 15, 1924	280 00		355 87
MacCuaig, A. J., Interior, retired Nov. 1, 1924	270 00	4 m. 540 00	
MacDonald, J., Indian Affairs, retired Nov. 1, 1924	380 00	8 m. 1,520 00	
MacDonald, J. C., Auditor General, retired July 1, 1924	240 00		386 64
MacDonald, L. S., Post Office, retired July 1, 1924	260 00		372 42
MacDonald, R. C., Public Works, retired Nov. 1, 1924	500 00		508 10
MacDonell, J. H., Railways and Canals, retired Nov. 1, 1924	158 08		84 48
MacGregor, R., Agriculture, retired Nov. 1, 1924	210 00		155 00
MacKay, R., Railways and Canals, retired Nov. 1, 1924	280 00		315 00
MacKenzie, J., Customs and Excise, retired June 1, 1924	250 00		333 28
Mackey, W. H., Railways and Canals, retired Nov. 1, 1924	260 00		291 87
Mackie, R., Senate, retired Nov. 1, 1924			175 00
MacLean, H., Post Office, retired Oct. 1, 1924	240 00	8 m. 960 00	
MacMillan, A. T., Customs and Excise, retired Nov. 1, 1924	280 00		165 45
MacRae, A. E., Patents and Copyright, retired April 1, 1924	510 00		
Magee, D., Railways and Canals, retired Nov. 1, 1924	145 00		
Mailleue, H. W. G., Post Office, retired Nov. 1, 1924	240 00		269 75
Mair, C., Interior, retired July 1, 1924	380 00		653 94
Major, A., Post Office, retired Nov. 1, 1924	240 00		143 85
Malcolmson, J., Public Works, retired July 1, 1924	183 33		247 50
Malette, N., Railways and Canals, retired Nov. 1, 1924	145 00		41 68
Maloney, A., Public Works, retired Nov. 1, 1924	94 00		
Maloney, H. G., Immigration and Colonization, retired Nov. 1, 1924	250 00		
Malpas, B. A., Interior, retired Nov. 1, 1924	160 00	1 m. 80 00	
Mann, G. G., Public Works, retired June 12, 1923	246 00		931 31
Martin, F. W., National Defence, retired Nov. 1, 1924	440 00		385 00
Martineau, A. L. C., Post Office, retired July 1, 1924	216 66		422 46
Masters, C. W., National Defence, retired Nov. 1, 1924	130 00	8 m. 520 00	
Mathe, N. M., Public Works, retired Nov. 1, 1924	350 00		437 50
Matthews, P. H., Post Office, retired Nov. 1, 1924	260 00		132 40
Mayes, J., Immigration and Colonization, retired Nov. 1, 1924	160 00		159 21
McArthur, J. J., Interior, retired Nov. 1, 1924	750 00		1,096 60
McCaffery, J., Post Office, retired Oct. 6, 1924	210 00		273 00
McCaffery, T. L., Customs and Excise, retired Sept. 1, 1924	250 00		379 17
McClintock, J., Post Office, retired Jan. 1, 1924	210 00		209 07
McColl, W., Marine and Fisheries, retired Nov. 1, 1924	204 76		84 95
McCoy, W. J., Public Printing and Stationery, retired July 1,1924	380 00		572 22
McCullough, J. H., Public Works, retired Nov. 1, 1924	160 00		86 65
McCully, G. A., Customs and Excise, retired Nov. 1, 1924	280 00		253 75
McDermott, J., Post Office, retired Oct. 1, 1924	240 00	6 m. 720 00	
McDonald, A., National Defence, retired June 15, 1924	182 08	3 m. 273 12	
McDonald, F. J., Public Printing and Stationery, retired Oct. 16, 1924	150 00		108 07
McDonald, J., Marine and Fisheries, retired Nov. 1, 1924	255 50		159 30
McDonald, M., Post Office, retired July 1, 1924	240 00		393 75
McDonald, M., Justice, retired Nov. 1, 1924	250 00		260 40
McDonald, N., Public Works, retired Nov. 1, 1924	94 00		
McDougall, A., Marine and Fisheries, retired July 1, 1924	460 00		364 00
McEachern, G. B., Customs and Excise, retired Nov. 1, 1924	360 00		407 35
McEwan, J., Public Printing and Stationery, retired Oct. 1, 1924	346 66		379 20
McFarland, T., Post Office, retired Nov. 1, 1924	240 00	7 m. 840 00	
McFaul, W., National Defence, retired April 1, 1924	167 79	8 m. 671 15	

Public Service Retirement Act, 1920–Con. — Loi de retraite du Service public, 1920–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorised during fiscal year 1924-25–Con.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25–Suite			
McGovern, J., Public Printing and Stationery, retired Oct. 1, 1924	$ 312 00		$ 390 12
McKenna, S., Public Works, retired Nov. 1, 1924	166 66		111 10
McKenzie, A., Public Works, retired June 1, 1924	180 00		420 00
McKenzie, M., Railways and Canals, retired Nov. 1, 1924	220 00		137 50
McKim, T. E., Customs and Excise, retired Nov. 1, 1924	280 00	2 m. $280 00	
McLachlan, G. A., Public Works, retired Sept. 1, 1924	500 00		706 86
McLean, W. J., Indian Affairs, retired Nov. 1, 1924	300 00		187 50
McLenhan, A., Customs and Excise, retired Nov. 1, 1924	330 00		235 40
McLennan, C. J., Public Works, retired Nov. 1, 1924	360 00		312 65
McLeod, J., Customs and Excise, retired Sept. 1, 1924	510 00		386 75
McLeod, J. C., Customs and Excise, retired July 1, 1924	340 00		606 24
McMillan, J. F., Public Works, retired Mar. 1, 1924	150 00		
McMillan, J. K., Customs and Excise, retired July 1, 1924) deceased)	250 00		321 70
McNab, A. J., Marine and Fisheries, retired Oct. 1, 1924	290 00		261 00
McNeill, D. H., Marine and Fisheries, retired Nov. 1, 1924	188 33		156 35
McNeil, J., Marine and Fisheries, retired Nov. 1, 1924	120 00		92 90
McPhail, A., Railways and Canals, retired July 8, 1923	280 00		612 60
McPherson, J., Customs and Excise, retired Nov. 1, 1924	370 00		404 05
McRae, A., Customs and Excise, retired July 1, 1924	280 00		315 00
McRoberts, R. C., Post Office, retired May 22, 1924	290 00		626 16
McShane, J., Railways and Canals, retired April 1, 1924	145 00		110 40
Meadows, G. A., Marine and Fisheries, retired July 1, 1924	230 00		377 72
Meggs, A., Marine and Fisheries, retired Nov. 1, 1924	172 50		93 40
Menard, J., Railways and Canals, retired Nov. 1, 1924	135 00	5 m. 337 50	
Mercier, J. B., Marine and Fisheries, retired July 1, 1924	365 76		824 31
Meredith, H. R., House of Commons, retired June 1, 1924	304 16	8 m. 1,216 66	
Messenger, H. W., Railways and Canals, retired July 1, 1924	250 00		431 19
Migneault, A., Public Works, retired Sept. 1, 1924	220 00		308 00
Milette, S., Agriculture, retired April 1, 1924	270 00		546 00
Millerwood, J., Public Works, retired Oct. 1, 1924	167 85	8 m. 671 40	
Milligan, W. G., Post Office, retired Aug. 16, 1924	280 00	6 m. 840 00	
Millner, G. F., Post Office, retired May 1, 1924	300 00		625 68
Mills, Wm., Public Works, retired Nov. 1, 1924	264 00		
Milne, G. L., Health, retired Nov. 1, 1924	400 00		333 30
Milne, W. J., Marine and Fisheries, retired Sept. 1, 1924	410 00		689 29
Milner, W. C., Archives, retired July 1, 1924	400 00		839 97
Mitchell, G. L., Customs and Excise, retired Nov. 1, 1924	210 00		113 75
Mitchell, J. A., Customs and Excise, retired July 1, 1924	320 00		590 58
Mitchell, R., Post Office, retired Nov. 1, 1924	460 00		364 15
Moeser, Wm., National Defence, retired Nov. 1, 1924	280 00		256 65
Moffet, P. E., Public Works, retired May 1, 1924	350 00		737 88
Molloy, T. J., Interior, retired May 1, 1924	280 00	3 m. 420 00	
Monahan, P., Railways and Canals, retired June 1, 1924	312 00		519 80
Monette, A., Public Works, retired May 1, 1924	298 40		574 75
Mongrain, E., Marine and Fisheries, retired Nov. 1, 1924	35 00		68 75
Montgomery, A., Railways and Canals, retired July 1, 1924	150 00		146 25
Montgomery, J. S., Civil Service Commission, retired April 1, 1924	120 00		
Moore, G., Public Works, retired Nov. 1, 1924	167 85	3 m. 251 77	
Moore, R., Public Works, retired July 1, 1924	160 00		155 97
Moran, C. A., Patents and Copyright, retired April 1, 1924	130 00		
Moriarity, B., Public Works, retired July 1, 1924	150 00		146 25
Morris, T. J., Interior, retired July 1, 1924	210 00		326 79
Morrison, A., Public Works, retired July 1, 1924	330 00		358 32
Morrison, A. J., House of Commons, retired July 20, 1924	243 33		75 65
Morrissey, T., Railways and Canals, retired April 1, 1924	150 00	3 m. 225 00	
Mountain, G. A., Railways and Canals, retired Nov. 1, 1924	1,000 00		1,250 00
Mowat, W. J., Post Office, retired Aug. 1, 1924	260 00		431 36
Moyneur, F., Public Works, retired Sept. 1. 1924	167 85		186 90
Mulligan, A., Agriculture, retired Nov. 1, 1924	251 16		318 55

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Public Service Retirement Act, 1920—Con. — **Loi de retraite du Service public, 1920**—Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A—Con.—ANNEXE A—Suite			
Persons retired and payments authorised during fiscal year 1924-25—Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*—Suite			
Mullin, J., Marine and Fisheries, retired Nov. 1, 1924	$ 286 00	.....	$ 114 30
Mullins, M., Railways and Canals, retired April 1, 1924	135 00	.....	103 44
Mulroney, T. J., Public Printing and Stationery, retired Oct. 1, 1924	228 80	.....	284 16
Mumford, L. S., Interior, retired July 1, 1924	200 00	.....	199 35
Munn, A., Customs and Excise, retired Nov. 1, 1924	600 00	.....	695 10
Munroe, J. J., Marine and Fisheries, retired Nov. 1, 1924	125 00	.....	155 95
Murdock, P. C., Customs and Excise, retired Nov. 1, 1924	280 00	.....	216 15
Murphy, C., Marine and Fisheries, retired Nov. 1, 1924	258 33	.....	215 70
Murphy, M., Marine and Fisheries, retired April 1, 1924	158 33	.....	433 84
Murphy, W., Post Office, retired Nov. 1, 1924	240 00	.....	116 90
Murray, D. J., Marine and Fisheries, retired July 1, 1924	460 00	.....	375 30
Murray, J. B., Immigration and Colonization, retired April 1, 1924	240 00	.....	230 00
Nash, J. B., Public Works, retired May 1, 1924	200 00	.....	550 00
Nesbitt, G. M., Post Office, retired April 1, 1924	260 00	.....	132 40
Neve, E. J., Marine and Fisheries, retired Nov. 1, 1924	200 00	7 m. $700 00	
Nevins, J., Agriculture, retired May 1, 1924	263 69	.....	715 33
Nevins, Jos., Agriculture, retired Nov. 1, 1924	150 00	.....	187 50
Newhall, J., Railways and Canals, retired May 1, 1924	187 20	.....	91 77
Newman, J. A., Customs and Excise, and Immigration and Colonization, retired Sept. 1, 1924	108 32	.....	113 75
Nezan, L., Agriculture, retired July 1, 1924	203 50	.....	270 16
Nicholson, T., Public Works, retired Nov. 1, 1924	163 66	.....	204 55
Nicol, J., House of Commons, retired July 1, 1924	243 33	.....	381 06
Nicol, S., Railways and Canals, retired April 1, 1924	135 00	.....	161 28
Nisbett, W., Agriculture, retired Nov. 1, 1924	230 00	.....	161 85
Noonan, H. T., Customs and Excise, retired July 1, 1924	280 00	.....	504 00
O'Brien, C. F., Public Works, retired Nov. 1, 1924	186 50	.....	233 30
O'Brien, G., Customs and Excise, retired Nov. 1, 1924	280 00	.....	122 15
O'Brien, J., Railways and Canals, retired Aug. 1, 1924	286 00	.....	256 16
O'Brien, M., Marine and Fisheries, retired July 1, 1924	393 33	.....	585 00
Ogilvy, J., Railways and Canals, retired Nov. 1, 1924	550 00	.....	391 25
O'Hanley, M., Agriculture, retired Nov. 1, 1924	380 00	.....	190 00
O'Meara, M. T., Interior, retired Nov. 1, 1924	166 66	.....	97 20
O'Neill, W. A., Public Printing and Stationery, retired Oct. 1, 1924	150 00	6 m. 450 00	
O'Reilly, E., Public Printing and Stationery, retired June 1, 1924	138 67	.....	334 00
Orr, S., Public Works, retired May 1, 1924	167 85	.....	151 91
Osborne, J. L., Public Works, retired Nov. 1, 1924	112 00	.....	
Osborne, N., Public Works, retired Nov. 1, 1924	279 75	.....	142 70
Ouellet, L., Marine and Fisheries, retired Nov. 1, 1924	264 52	8 m. 1,058 08	
Ouimet, A., Post Office, retired Nov. 1, 1923	220 00	4 m. 440 00	
Oxley, F. H., Post Office, retired Nov. 1, 1924	625 00	8 m. 2,500 00	
Pagé, H., Post Office, retired Nov. 1, 1924	420 00	.....	455 00
Papillon, U., Public Works, retired June 1, 1924	160 00	.....	213 30
Paquet, J. B., Post Office, retired July 1, 1924	280 00	.....	203 44
Paquette, A. A., Interior, retired July 1, 1924	216 66	8 m. 866 66	
Paradis, E., Railways and Canals, retired Nov. 1, 1924	150 00	.....	175 00
Paradis, P., Post Office, retired Nov. 1, 1924	240 00	.....	268 05
Paris, Z., Public Works, retired Nov. 1, 1924	223 80	.....	281 05
Parsons, T., Post Office, retired Oct. 1, 1924	240 00	8 m. 960 00	
Pasmore, C. J., Immigration and Colonization, retired Nov. 1, 1924	210 00	.....	201 25
Patching, R., Civil Service Commission, retired Nov. 1, 1924	480 00	.....	400 00
Patenaude, J., Customs and Excise, retired July 1, 1924	210 00	.....	230 94
Paterson, J., Agriculture, retired Nov. 1, 1924	230 00	.....	149 25
Patterson, C. C., Public Works, retired July 1, 1924	380 00	.....	709 28
Pawling, J., Railways and Canals, retired Nov. 1, 1924	220 00	.....	231 70
Pearce, E. J., Public Printing and Stationery, retired July 1, 1924	390 00	.....	858 69
Pelletier, J. B., Marine and Fisheries, retired June 16, 1924	260 00	.....	299 91
Pelletier, R., Marine and Fisheries, retired Nov. 1, 1924	133 33	.....	322 10

Public Service Retirement Act, 1920–Con. — Loi de retraite du Service public, 1920–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25–Suite			
Peloquin, J., Marine and Fisheries, retired Nov. 1, 1924	$ 233 46		$ 177 30
Penhale, J. J., Post Office, retired April 1, 1924	460 00	6 m. $1,380 00	
Pennington, W., Archives, retired July 1, 1924	304 30		684 64
Percival, T. M., Post Office, retired July 1, 1924	500 00		450 00
Perkins, S. C., Public Works, retired June 1, 1924	298 40		617 50
Perreault, A., Public Works, retired Mar. 1, 1924	180 00	14 m. 1,260 00	
Perusse, P., Marine and Fisheries, retired Nov. 1, 1924	148 00	6 m. 444 00	
Peters, W. H., Marine and Fisheries, retired Nov. 1, 1924	280 00		178 10
Pett, J. N., Post Office, retired Nov. 1, 1924	210 00		218 75
Phoenix, A. J., Immigration and Colonization, retired July 1, 1924	240 00		395 82
Picard, N., Public Works, retired July 1, 1924	180 00		162 00
Pickens, J. M., Railways and Canals, retired May 1, 1924	100 00		79 75
Pilon, T., Public Works, retired April 1, 1924	298 40		845 88
Pinhorn, G. C., Agriculture, retired Nov. 1, 1924	400 00	12 m. 2,400 00	
Pinkerton, R., Railways and Canals, retired Nov. 1, 1924	135 00		98 40
Pipe, E. A. H., Public Works, retired May 16, 1924	160 00	4 m. 320 00	
Plouffe, A., Post Office, retired Nov. 1, 1924	240 00		89 35
Plouffe, N., Post Office, retired Nov. 1, 1924	240 00		89 35
Poirier, O., Public Printing and Stationery, retired Oct. 1, 1924	390 00		562 50
Poirier, T., Post Office, retired Nov. 1, 1924	280 00		121 65
Polley, W. H., Customs and Excise, retired Nov. 1, 1924	310 00		154 80
Pope, E., Public Works, retired Nov. 1, 1924	450 00		562 50
Porteous, G. H., Public Printing and Stationery, retired June 1, 1924	312 00		413 50
Potvin, M. A. J., Patents and Copyright, retired April 1, 1924	100 00		
Prefontaine, F. H., Trade and Commerce retired, April 1, 1924	220 00		402 72
Preston, S. R., Interior, retired July 1, 1924	166 66		249 93
Prevost, F. X., Public Works, retired Sept. 16, 1924	167 85	8 m. 671 40	
Prevost, J., Customs and Excise, retired Nov. 1, 1924	280 00		184 90
Prince, E. E., Marine and Fisheries, retired July 1, 1924	666 66		1,499 94
Proulx, J., Public Works, retired July 1, 1924	167 85		120 78
Proulx, N., Public Works, retired July 1, 1924	160 00		335 97
Purvis, M. M., Interior, retired Nov. 1, 1924	180 00	4 m. 360 00	
Quesnel, A., Customs and Excise, retired Nov. 1, 1924	240 00		268 05
Quilty, J. J., Interior, retired July 1, 1924	170 00		341 19
Quinn, Martin, Public Works, retired Oct. 1, 1924	173 33		190 26
Quinn, Michael, Public Works, retired Nov. 1, 1924	160 00		120 00
Quinn,, W. A., Customs and Excise, retired Nov. 1, 1924	280 00		127 90
Ralston, B. W., Post Office, retired Nov. 1, 1924	420 00		367 50
Raper, E. W., Public Printing and Stationery, retired May 1, 1924	312 00		851 29
Rathbone, C. F. A., Marine and Fisheries, retired Nov. 1, 1924	220 00		102 90
Ray, G. H., Marine and Fisheries, retired April 1, 1924	173 34		172 20
Ray, J. E., Trade and Commerce, retired Nov. 1, 1924	1,000 00		663 24
Raymond, M. L., Post Office, retired July 1, 1924	260 00		270 00
Raymond, S. D., Customs and Excise, retired Nov. 1, 1924	280 00		112 15
Rayson, T., Railways and Canals, retired April 1, 1924	135 00		233 04
Read, G., Customs and Excise, retired Nov. 1, 1924	330 00		392 35
Reade, J. B., Government Contracts Supervision Committee, retired Nov. 1, 1924	566 66	5m. 1,416 65	
Redhead, J. W., Immigration and Colonization, retired Oct. 1, 1924	250 00		97 90
Redman, D. B., Customs and Excise, retired Nov. 1, 1924 (deceased)	270 00		23 90
Regan, D., Public Works, retired Sept. 1, 1924	190 00		133 00
Regimbal, A., Immigration and Colonization, retired Nov. 1, 1924	480 00		584 70
Reinhardt, E., Interior, retired July 1, 1924	280 00	8m. 1,120 00	
Remillard, L., Public Works, retired Sept. 1, 1924	160 00		252 00
Richard, H., Marine and Fisheries, retired Nov. 1, 1924	129 46	8 m. 517 84	
Richardson, A. K., Railways and Canals, retired July 1, 1924	220 00		461 97
Rickey, J. A., Health, retired Nov. 1, 1924	350 00		234 10
Riendeau, A., Public Works, retired July 1, 1924	298 40		631 44

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Riggs, J., Immigration and Colonization, retired July 1, 1924	$ 270 00		$ 240 75
Ringrose, J., House of Commons, retired July 20, 1924	243 33		81 94
Ringwood, F. H., Interior, retired Feb. 1, 1924	290 00	5 m. $725 00	
Rivers, C. A., Public Works, retired May 1, 1924	279 75		424 93
Rivoire, J. D., Agriculture, retired Oct. 1, 1924	191 23		90 54
Robert, P. G., Public Works, retired Nov. 1, 1924	160 00		120 00
Robertson, R. J., Justice, retired Nov. 1, 1924	300 00		367 31
Robertson, W. A., Interior, retired Dec. 1, 1923	367 67		1,483 20
Robertson, W. B., Customs and Excise, retired Nov. 1, 1924	410 00		385 15
Roche, C. P., Customs and Excise, retired Nov. 1, 1924	350 00		393 75
Rochette, P., National Defence, retired June 15, 1924	234 52		352 73
Rodman, A. E., Patents and Copyright, retired April 1, 1924	216 66		585 00
Rollins, D. C., Customs and Excise, retired May 1, 1924 (deceased)	240 00		40 48
Rombough, J. I., Interior, retired July 1, 1924	350 00		656 19
Rookes, T., Public Works, retired July 1, 1924	270 00	8m. 1,080 00	
Ross, A. H., House of Commons, retired June 1, 1924	304 16		261 80
Ross, C., Agriculture, retired April 1, 1924	280 00		826 56
Ross, C. F., Interior, retired July 1, 1924	300 00	8m. 1,200 00	
Ross, J. W., Trade and Commerce, retired Nov. 1, 1924	1,050 00		251 22
Routh, E., Post Office, retired July 1, 1924	166 66		199 98
Rowen, M. B., Public Printing and Stationery, retired Oct. 1, 1924	312 00		437 10
Roy, A. J., Marine and Fisheries, retired July 1, 1924	343 50		674 73
Roy, J. A., Post Office, retired Oct. 1, 1924	260 00		364 86
Roy, L., Public Works, retired Oct. 1, 1924	167 85		156 90
Roy, M. L., Public Works, retired July 1, 1924	216 66		373 68
Ruest, E., Railways and Canals, retired Nov. 1, 1924	145 00		52 30
Runions, A., Railways and Canals, retired Nov. 1, 1924	145 00		168 95
Russell, J. W., Railways and Canals, retired July 1, 1924	150 00		225 00
Russell, R., Customs and Excise, retired Nov. 1, 1924	310 00		213 17
Rutherford, T., Public Works, retired Nov. 1, 1924	180 00	8 m. 720 00	
Ryan, J., Customs and Excise, retired Nov. 1, 1924	340 00		350 85
St. Marseille, A., Railways and Canals, retired April 1, 1924	145 00		110 64
St. Martin, S., Marine and Fisheries, retired Aug. 2, 1923 (deceased)	190 66		247 33
St. Michel, F. X., Customs and Excise, retired July 1, 1924	250 00		506 25
Sales, W., Public Works, retired Nov. 1, 1924	210 00		166 65
Salton, W. H., National Defence, retired July 1, 1924	280 00		374 04
Sanderson, G. F., Public Printing and Stationery, retired June 16, 1924	312 00		722 95
Sanderson, R. J., Railways and Canals, retired May 1, 1924	130 00		143 00
Saunders, A. J., Marine and Fisheries, retired Nov. 1, 1924	312 00	8m. 1,248 00	
Sauvageau, S., Marine and Fisheries, retired June 1, 1924	311 52		651 70
Savard, H., Public Works, retired May 1, 1924	167 85		207 90
Savard, J. B., National Defence, retired Aug. 1, 1924	280 80		321 36
Sayer, A., National Defence, retired Mar. 1, 1924	200 00	2 m. 200 00	
Schuler, W. B., Post Office, retired July 1, 1924	270 00		472 86
Scott, J., Railways and Canals, retired July 1, 1924	135 00		152 19
Scott, M. M., Interior, retired July 1, 1924	280 00		472 50
Scott, W. D., Immigration and Colonization, retired July 1, 1924	800 00		1,200 00
Sedgewick, J., Customs and Excise, retired July 1, 1924	250 00		308 07
Seguin, V., Railways and Canals, retired July 1, 1924	140 00		190 17
Selby, W. D., Customs and Excise, retired Nov. 1, 1924	300 00		375 00
Selwyn, P. H., Mines, retired July 1, 1924	466 67		984 33
Semple, M. L., Interior, retired July 1, 1924	280 00		511 83
Shanahan, C., Railways and Canals, retired Oct. 1, 1923	260 00		688 68
Shanks, T., Interior, retired Nov. 1, 1924	750 00		690 80
Sharpe, J., Public Works, retired July 1, 1924	400 00		509 94
Shehyn, A. R., Public Works, retired Nov. 1, 1924	340 00		396 65
Shepherd, F. H., Public Works, retired Nov. 1, 1924	540 00	7m. 1,890 00	
Sherk, D., Post Office, retired Nov. 1, 1924	260 00		198 35

Public Service Retirement Act, 1920–Con. — Loi de retraite du Service public, 1920–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-1925–Suite			
Shields, W., Interior, retired Nov. 1, 1924	$ 290 00	6 m. $870 00	
Shultis, G. T., Railways and Canals, retired May 1, 1924	145 00	.....	$ 95 70
Simard, S., Marine and Fisheries, retired Nov. 1, 1924	209 73	.....	174 45
Simpson, F., Public Works, retired Nov. 1, 1924	160 00	.....	173 30
Simpson, P. E., Interior, retired Nov. 1, 1924	270 00	.....	109 35
Sinclair, J. W., Customs and Excise, retired July 1, 1924	230 00	.....	350 55
Sixsmith, B. F., Customs and Excise, retired Nov. 1, 1924	310 00	.....	371 20
Sloan, J. B., Customs and Excise, retired Nov. 1, 1924	150 00	.....	81 25
Sloan, Wm., Customs and Excise, retired Nov. 1, 1924	280 00	.....	263 85
Smith, H., Public Printing and Stationery, retired May 1, 1924	303 33	.....	303 27
Smith, J., Interior, retired Nov. 1, 1924	500 00	.....	1,125 00
Smith, J., Agriculture, retired Nov. 1, 1924	161 40	.....	69 95
Smith, J. E., National Defence, retired April 1, 1924	167 29	7 m. 585 52	
Smith, J. O., Immigration and Colonization, retired Oct. 1, 1924	966 66	.....	1,208 30
Songhurst, J. R., Agriculture, retired Nov. 1, 1924	250 00	.....	132 10
Southcott, S. J., Customs and Excise, retired Aug. 1, 1924	250 00	.....	419 84
Sparks, G. H., Post Office, retired April 1, 1924	210 00	4 m. 420 00	
Stafford, J. P., Immigration and Colonization, retired Nov. 1, 1924	300 00	.....	375 00
Stalker, M., Interior, retired July 1, 1924	270 00	.....	454 00
Stanley, H. G., Public Printing and Stationery, retired April 1, 1924	170 00	7 m. 595 00	
Steadworthy, A., Interior, retired July 1, 1924	350 00	12m, 2,100 00	
Steele, R., Post Office, retired Nov. 1, 1924	240 00	.....	107 90
Stewart, B., Post Office, retired Aug. 1, 1924	240 00		
Stewart, D., Post Office, retired Nov. 1, 1924	210 00	.....	139 05
Stewart, E., Interior, retired July 1, 1924	280 00	.....	230 94
Stewart, J. B., Marine and Fisheries, retired Sept. 1, 1924	510 00	.....	507 48
Stewart, L. J. G., Immigration and Colonization, retired Nov. 1, 1924	270 00	.....	277 15
Stingue, J., Marine and Fisheries, retired Nov. 1, 1924	271 46	.....	206 55
Strople, E. R., Marine and Fisheries, retired Oct. 4, 1922	250 00		
Stroulger, G. F., Public Printing and Stationery, retired June 1, 1924	312 00	.....	777 80
Stuart, S. G., Railways and Canals, retired July 1, 1924	170 00	.....	293 22
Sullivan, D., Public Works, retired July 1, 1924	279 75	.....	355 32
Sullivan, W., Marine and Fisheries, retired Nov. 1, 1924	216 67	.....	210 00
Sumner, F. E., Immigration and Colonization, retired July 1, 1924	250 00	.....	385 83
Surtees, W. S., Interior, retired Nov. 1, 1924	350 00	.....	437 50
Sutherland, A., Post Office, retired Nov. 1, 1924 (deceased)	720 00	.....	202 82
Sutton, L., Finance, retired July 1, 1924	216 67	.....	487 44
Talbot, W. E., Interior, retired July 1, 1924	460 00	8m 1,840 00	
Tamblyn, J. F., Post Office, retired Nov. 1, 1924	460 00	.....	402 50
Taunton, W. D., Marine and Fisheries, retired Nov. 1, 1924	280 00	.....	167 00
Taylor, G. J., Interior, retired July 1, 1924	280 00	.....	461 97
Taylor, J. G., Public Works, retired June 1, 1924	480 00	.....	616 30
Taylor, J. R., Marine and Fisheries, retired Aug. 15, 1924	540 00	.....	436 37
Taylor, J., Post Office, retired Nov. 1, 1924	260 00	.....	260 10
Taylor, T. G., Marine and Fisheries, retired Nov. 1, 1924	640 00	.....	582 80
Taylor, W. W., Public Works, retired July 1, 1924	200 00	.....	139 98
Teaffe, K. M., Patents and Copyright, retired April 1, 1924	170 00		
Therien, J. N., Post Office, retired Nov. 1, 1924	280 00	.....	237 70
Thom, H., Post Office, retired Oct. 1, 1924	260 00	.....	264 24
Thomas, C., Post Office, retired Oct. 6, 1924	280 00	16m. 2,240 00	
Thomas, G., Justice, retired Nov. 1, 1924	200 00	.....	90 40
Thomas, M., Marine and Fisheries, retired July 1, 1924	216 66	7 m. 758 33	
Thomas, M. R., Customs and Excise, retired Jan. 1, 1924	200 00	16m. 1,600 00	
Thompson, S., Immigration and Colonization, retired July 1, 1924	180 00	8 m. 720 00	
Thompson, W. G., House of Commons, retired July 1, 1924	240 00	.....	505 98
Thomson, A., Agriculture, retired Nov. 1, 1924	254 66	.....	169 70
Thomson, R., Public Works, retired June 16, 1924	470 00	2m. 470 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Public Service Retirement Act, 1920–Con. — **Loi de retraite du Service public, 1920**–Suite	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A-Suite			
Persons retired and payments authorized during fiscal year 1924-25–Con.—*Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25*–Suite			
Thomson, W. J., Public Printing and Stationery, retired May 1, 1924	$ 170 00	6 m. $510 00	
Thorne, S. S., Customs and Excise, retired Nov. 1, 1924	240 00	.....	$ 100 00
Tison, R. A., Public Printing and Stationery, retired Nov. 1, 1924	400 00	.....	323 10
Toale, J., Trade and Commerce, retired Nov. 1, 1924	350 00	.....	233 90
Todd, G. B., National Defence, retired Nov. 1, 1924	433 33	6m. 1,300 00	
Todd, J., Railways and Canals, retired April 1, 1924	135 00	6 m. 405 00	
Todd, R., Public Works, retired Nov. 1, 1924	320 00		
Tolfree, F., National Defence, retired Oct. 1, 1924	152 00	8 m. 608 00	
Topham, F., Customs and Excise, retired Nov. 1, 1924	280 00	.....	228 90
Tramner, E. G., Post Office, retired Nov. 1, 1924	320 00	.....	316 55
Tranter, K., Indian Affairs, retired July 1, 1924	150 00	.....	337 50
Travis, C. A., Marine and Fisheries, retired Nov. 1, 1924	358 00		
Tremblay, F., Immigration and Colonization, retired July 1, 1924	160 00	.....	147 87
Tremblay, J., Patents and Copyright, retired April 1, 1924	100 00	.....	.....
Tremblay, O., Marine and Fisheries, retired June 1, 1924	229 49	.....	450 70
Trodden, J., Public Works, retired Nov. 1, 1924	260 83		
Trottier, L. A. T., Post Office, retired Nov. 1, 1924	240 00	1 m. 120 00	
Trudeau, A., Justice, retired Nov. 1, 1924	210 00	.....	220 85
Trudel, E., Interior, retired Nov. 1, 1924	420 00	.....	493 05
Tuura, A., Immigration and Colonization, retired Nov. 1, 1924	160 00	.....	128 20
Tyers, C., Public Works, retired Nov. 1, 1924 (gratuity, Sec. 3 (3) paid 1925-26)	261 10		
Underwood, J., National Defence, retired Nov. 1, 1924	273 75	8m. 1,095 00	
Valiquet, U., Public Works, retired June 1, 1924	750 00	.....	1,845 80
Vallee, J. E. W., Health, retired May 1, 1924	150 00		
Vanasse, A. P., Marine and Fisheries, retired Nov. 1, 1924	290 00	.....	145 00
Vanasse, F., Archives, retired Nov. 1, 1924	633 33	.....	508 10
VanDusen, F. I., Patents and Copyright, retired April 1, 1924	170 00		
Van Exan, J. E., National Defence, retired July 1, 1924	161 21	8 m. 644 83	
Vaughan, T., Agriculture, retired May 1, 1924	198 30	.....	259 60
Vermette, T., Public Works, retired Nov. 1, 1924	150 00	.....	162 50
Vert, A. E., Justice, retired June 1, 1924	250 00	.....	416 66
Vigneault, P. E., Public Works, retired Nov. 1, 1924	250 00		
Villeneuve, T., Public Works, retired Oct. 1, 1924	167 85	8 m. 671 40	
Vincent, G. E., Public Works, retired Nov. 1, 1924	150 00	.....	187 50
Voligny, L. R., Public Works, retired June 1, 1924	600 00	.....	1,450 00
Vrooman, N. B., Post Office, retired June 15, 1924	380 00	.....	902 50
Waine, F. E., Interior, retired Nov. 1, 1924	220 00	.....	226 35
Walker, E., Marine and Fisheries, retired Nov. 1, 1924	226 56	.....	97 60
Walker, G., Customs and Excise, retired Nov. 1, 1924	280 00	.....	291 30
Walker, H. L., Justice, retired July 1, 1924	230 00	.....	448 83
Walker, J., Interior, retired July 1, 1924	230 00	.....	324 18
Wallace, J. M., Customs and Excise, retired Nov. 1, 1924	280 00	.....	225 55
Walsh, E., Public Printing and Stationery, retired June 16, 1924	138 67	.....	273 98
Walshe, C. E., Public Printing and Stationery, retired June 1, 1924	420 00	.....	401 15
Ward, A. E., Post Office, retired Nov. 1, 1924	260 00	.....	293 90
Waters, J. H., Railways and Canals, retired May 1, 1924	135 00	.....	146 80
Watson, G. A., Marine and Fisheries, retired Nov. 1, 1924	188 33	.....	87 56
Watson, W., Public Works, retired July 1, 1924	160 00	.....	117 28
Watterworth, E., Public Works, retired July 1, 1924	180 00	.....	189 00
Watters, P., Railways and Canals, retired Nov. 1, 1924	158 08	8 m. 632 32	
Weasner, J., Railways and Canals, retired May 1, 1924	140 40	.....	215 71
Weese, J. H., Railways and Canals, retired July 1, 1924	208 00	.....	164 34
Welch, W. P., Post Office, retired Oct. 1, 1924	210 00	3 m. 315 00	
Werry, F. W. O., Interior, retired, July 1, 1924	266 66	.....	519 93
West, T., Public Printing and Stationery, retired Oct. 1, 1924	270 40	.....	410 88
Wetmore, G. K., Agriculture, retired July 1, 1924	220 00	.....	297 00
Whalen, T. R., Public Works, retired Aug. 1, 1924	220 00	.....	440 00
Wheeler, A. O., Interior, retired Nov. 1, 1924	305 00	.....	305 55

Public Service Retirement Act, 1920–Conc. — Loi de retraite du Service public, 1920–Fin	Gratuities under Sec. 3 (1) — Gratifications en vertu de l'art. 3 (1)	Gratuities under Sec. 3 (3) — Gratifications en vertu de l'art. 3 (3)	Annuities — Annuités
SCHEDULE A–Con.—ANNEXE A–Suite			
Persons retired and payments authorized during fiscal year 1924-25–Conc.—Fonctionnaires retraités et paiements autorisés durant l'année financière 1924-25–Fin			
White, R., Post Office, retired Oct. 1, 1924	$ 240 00	3 m. $360 00	
White, W. J., Immigration and Colonization, retired July 1, 1924	750 00	.....	$ 2,250 00
Whitehead, J. P., Customs and Excise, retired April 1, 1924	320 00	.....	788 64
Williams, C. O., House of Commons, retired June 1, 1924	304 16	8m. 1,216 66	
Williams, W., Railways and Canals, retired April 1, 1924	200 00	.....	235 92
Wilson, A. H., Immigration and Colonization, retired July1, 1924	260 00	.....	293 94
Wilson, G., Railways and Canals, retired July 1, 1924	220 00	.....	206 37
Wilson, H. A., Post Office, retired Nov. 1, 1924	290 00	.....	276 90
Wilson, J. A., Post Office, retired Mar. 1, 1924	250 00	.....	798 85
Wilson, J. L., Interior, retired April 1, 1924	200 00	.....	216 25
Wilson, W., Post Office, retired Sept. 1, 1924	240 00	7 m. 840 00	
Winchester, L., Marine and Fisheries, retired Nov. 1, 1924	255 76	.....	252 10
Wink, J. C., Customs and Excise, retired April 1, 1924	250 00	8m. 1,000 00	
Withrow, J. F. D., Patents and Copyright, retired April 1, 1924	510 00	.....	1,008 00
Woodill, J. S., Trade and Commerce, retired April 1, 1924	480 00	.....	845 40
Worden, W. J., National Defence, retired Sept. 1, 1924	212 92	6 m. 638 75	
Wright, J. P., Indian Affairs, retired Nov. 1, 1924	420 00	.....	525 00
Wright, L. K., Interior, retired July 1, 1924	216 66	.....	406 17
Yerxa, L. Public Works, retired July 1, 1924	180 00	.....	324 00
York, A., Post Office, retired July 1, 1924	220 00	7 m. 770 00	
Young, P. P., Railways and Canals, retired Nov. 1, 1924	175 00	.....	175 00
Zinkan, G. V., Customs and Excise, retired Nov. 1, 1924	530 00	.....	416 42
Total.....($668,932.39)	257,655 78	139,789 31	271,487 30

SCHEDULE B—ANNEXE B

Annuities to persons retired in previous fiscal years. (Payments for 12 m. where not otherwise stated.)—Annuités aux fonctionnaires retraités pendant les années financières antérieures. (Les paiements sont faits pour 12 mois, à moins qu'on ne l'énonce autrement.)

A. B. Abbey, $471.24; R. Abercrombie, $145.80; T. F. Adair, $231.60; J. A. Adams, $398.88; W. T. Adamson, $573.72; A. Aitken, $400.40; F. J. Alexander, $1,094.76; H. Allan, $933.96; J. W. Allen, $116.16; A. A. Almas, $773.28; C. A. Amiro, $402.36; R. W. L. Anderson, April 1 to Nov. 9, 1924 (deceased), $100.37; T. Annaud, $794.52; C. C. Antoney, $632.28; W. A. Archer, $263.28; B. Armstrong, $468; E. M. Armstrong, $985.32; F. Armstrong, $750; N. Armstrong, $108.48; R. E. Armstrong, April 1 to May 13, 1924 (deceased), $58.89; B. R. Atkins, $651; W. Atkinson, $216.12; A. L. Auger, $1,390; V. Auger, $897.72..... 12,858 14

J. Bacon, $118.44; N. Badeau, $881.52; J. G. Barbour, $569.80; S. R. Barfoot, $1,200; J. A. Baril, $601.56; C. Barnes, $1,452.48; M. A. Barrie, April 1 to Sept. 10, 1924 (deceased), $194.40; A. Barton, $267; K. M. Battle, $431.88; J. A. Beauchesne, $396.66; F. X. Beauregard, $177.48; W. S. Beaver, $1,233; E. W. Beckett, $393.33; C. Beckwith, $99.96; J. Bedard, $626.28; Adrien Belanger, $171.11; Auguste Belanger, $405; G. Belanger, $644.52; L. Belanger, $533.28; C. L. Bennett, $468.72; W. A. Bennett, $326.28; A. Benoit, $405; J. Bergeron, $541.44; N. Bergeron, $632.50; W. Bergevin, $265.68; F. X. Berlinquet, $1,440; G. A. Bernasconi, $1,509.36; A. Bernier, $286.55; J.

Public Service Retirement Act, 1920—Continued
Loi de retraite du Service public, 1920—Suite

SCHEDULE B–*Con.*—ANNEXE B–*Suite*

Annuities to persons retired in previous fiscal years.–Con.—*Annuités aux fonctionnaires retraités pendant les années financières antérieures*–Suite

Bernier, $882.84; C. P. Beroard, $1,404.12; J. J. Barthelette, 10 m., $241.80; J. E. Bigney, $733.32; W. H. Bishop, April 1 to July 6, 1924 (deceased), $74.50; L. Bissonnette, $750.12; C. Blackman, $450; F. L. Blake, $1,260; R. Blakely, April 1 to Aug. 24, 1924 (deceased), $359.73; T. W. Blaxland, 11 m., $157.63; J. Blois, $709.44; A. Boisvert, $459.72; M. E. Bolton, $502.56; T. Booth, 10 m., $89; P. A. Bouchard, $340.20; J. E. Boudet, $486.48; F. Boudreault, 8 m., $66.64; L. Bourbon, $237.98; O. Bourbonnais, $82.17; C. E. Bourgault, $316.56; G. M. Bowden, $649.92; J. Boyd, $390.60; J. C. Boyd, $918.60; W. S. Boyd, $510; J. Boyle, $280.80; R. Boyle, $259.20; E. Braden, $647.91; J. C. Brady, $483; R. Breen, $559.92; C. Bremner, $351; E. E. Brice, $373.32; H. Brooks, $163.08; S. H. Brosseau, $283.32; S. Brosseau, $166.92; A. L. Brown, $540.72; A. Brown, $316.20; F. Brown, $348; J. C. Brown, $1,998.24; W. Brownlow, $1,099.92; P. H. Bryce, $1,133.28; G. Buchanan, $175.92; M. Bucke, $530.04; W. F. Burchill, $163.08; T. H. Burgess, $548.28; H. Burke, $360.60; M. Burns, $409.44; Mary Burns, $409.44; R. J. Burns, $826.04; G. F. Burpee, 2 m., $38.60; D. Burt, 6 m., $195; J. Bushen, $351.24..... 41,359 67

J. St. V. Caddy, April 1 to May 30, 1924 (deceased), $128.55; J. B. Cadoret, April 1 to June 1, 1924 (deceased), $28.46; A. E. Cairns, $553.68; J. W. Caldwell, $1,026.60; E. Cameron, $168.24; J. Cameron, $366.60; P. A. Cameron $934.44; D. Campbell, $301.07; J. M. Campbell, $612.84; M. Campbell, $380.10; T. Campbell, $124.92; C. Card, $248.64; B. T. Carey, $547.44; J. A. Carey, $158.28; C. Carpentier, $306; G. P. Carr, $502.56; T. Carr, $232.32; J. Cashen, $273.36; L. J. Casselman, $144.96; H. D. Chaffey, April 1 to Sept. 2, 1924 (deceased), $46.41; J. E. Chagnon, $265.68; H. Chamberland, $121.20; H. C. Chamberland, $271.80; L. H. Chambers, $1,396.56; S. E. Chambers, $558.69; T. Chaplin, $314.40; S. J. Chaput, $425.40; Z. Chaput, $436.80; J. Charland, $406.08; L. Charron, 3 m., $259.35; E. Chartier, April 1 to Sept. 12, 1924 (deceased), $390.47; G. Chartrand, $203.50; B. Chevrier, $630.48; E. N. Chinic, $589.92; A. Christensen, $576.12; F. B. Chute, $138.97; E. Clapin, $307.91; S. Clapin, $806.88; C. H. Clarke, $795; G. Clarke, $540; M. M. Clarke, $645.84; R. O. Clarke, $447.36; A. Clement, $379.44; G. T. Clement, $540; J. Clements, $325.80; E. P. Cliff, $302.04; C. M. Close, $979.92; J. T. Coates, $609.96; J. Coburn, $310.32; F. Colley, $474.84; F. A. Collins, $607.44; T. H. Comptois, $473.64; W. Connolly, $1,087.92; P. Connors, $438.12; A. O. Copp, $336; L. Corbeil, $885; J. S. Corkum, 11 m., $36.63; K. Corner, $518.52; G. Cosgrove, $622.20; F. Costin, $328.92; I. Coté, $362.04; D. Coulter, $853.32; B. Cournoyer, $570.48; D. G. Courtney, $1,136.64; L. Courville, $184.93; J. J. Coutts, $575.64; C. Couture, $1,035; J. Couturier, $495.72; H. Cowie, $256.80; R. Cowling, $549.24; G. Craig, $1,393.32; J. Craig, $265.80; J. A. Craig, $462; R. W. Craig, $552.48; W. E. Craig, $410.76; A. J. Cranston, $600.72; J. P. Creamer, 11 m., $359.04; M. W. Crean, $1,299.93; W. Crepeau, $331.08; J. M. Croteau, $352.98; G. A. Croucher, $429.96; L. Cullison, $396; W. Cummings, $336.84..... 40,081 31

A. Daoust, $174.72; W. G. Dargavel, $416.64; A. Dauphin, $216.60; T. David, $264.48; T. Davidson, $607.44; W. F. Davis, $285; A. M. Dechene, $906.84; M. Delaney, $203.52; A. P. V. Delfosse, $281.64; Wm. Deneault, $78.57; L. Denechaud, $502.56; F. L. Dery, Mar. 1 to 28, 1924 (deceased), $44.35; P. Desjardins, $544.44; O. Desmarais, $139.68; S. Desmarais, $472.68; Z. Desrochers, $609.36; L. A. Desrosiers, $1,754.16; P. Dickson, April 1 to Sept. 6, 1924 (deceased), $192.66; W. H. Dickson, $790.20; E. Donohue, April 1, 1924, to Jan. 4, 1925 (deceased), $665.77; J. Donaldson, $294.12; J. J. Dooley, $244.08; D. N. Dorion, $505.08; G. E. Dorion, $516; G. S. Dorval, $549.60; R. C. Douglas, $1,399.92; E. F. Doyle, $577.44; H. E. Doyle, $496.92; E. F. Drake, $2,274.96; A. Drolet, $250.68; J. Drolet, $220.08;

Public Service Retirement Act, 1920—Continued
Loi de retraite du Service public, 1920—Suite

SCHEDULE B—*Con.*—ANNEXE B—*Suite*

Annuities to persons retired in previous fiscal years.—Con.—*Annuités aux fonctionnaires retraités pendant les années financières antérieures*—Suite

J. Dube, $503.88; A. Dubuc, April 1 to June 12, 1924 (deceased), $53.88; G. Duclos, $862.92; R. C. Dunbar, $1,031.28; W. Duncan, $315; J. Dunlop, $425.04; P. A. Dunn, April 1 to July 14, 1924 (deceased), $55.29; L. Duplessis, $430.56; A. Dupré, $1,225.51	21,383	55
R. W. Earl, $474.96; T. Ebbs, $416.64; J. A. Eddy, $778.08; J. Edgar, $699.96; S. W. Edwards, $517.92; C. C. Eldridge, $900; C. H. Elliott, $687.50; E. Elliott, $263.40; C. S. Ellis, $888; J. H. Ellis, $732.48; F. W. B. Elsterman, $311.64; C. D. Emmett, $354.36; F. Emmett, $289.08; W. H. Erratt, $295.08; R. Ewing, $697.44	8,306	54
J. Fahey, $681; W. Fahey, $441; W. Fairbairn, $588.60; E. L. Fairbanks, $276.77; D. L. Farquharson, $715.56; J. Farrell, $534.96 T. Farrell, April 1 to May 13, 1924 (deceased), $11.93; E. E. Farrer, $229.56; J. N. Ferguson, $871.80; H. J. Finkle, $665.76; A. Finlayson, $664.08; W. Finlayson, $633.12; C. A. L. Fisher, $762.12; G. S. Fleming, $1,274; W. Fleming, $289.92; R. W. Fletcher, $923.52; C. Flett, $112.20; J. Flett, $219.36; M. Flynn, $305.21; M. Ford, $666.36; S. Forest, $753.96; J. Fortin, $216; J. J. Fowler, $241.56; A. Francoeur, $166.56; D. Fraser, $344.82; M. Fraser, $601.08; G. C. Fredenburgh, $360; L. Frenette, $147.48; J. H. Frink, $980.52; G. E. Fulthorpe, $342.84; S. Furnival, $270	15,291	65
F. X. Gagne, $799.92; R. T. Galbraith, April, $91; W. M. Galbraith, $481.92; T. Gaumond, $383.40; J. C. Gauvin, $820.68; E. Genest, 9 m., $438.12; J. B. Genest, $611.11; H. Georgeson, $1,003.34; J. Georgeson, $609.96; H. R. Germain, 4 m., $61.36; M. Germain, $245.76; J. Gibbons, 10 m., $183.26; J. A. Gibbons, 11 m., $443.19; F. W. Giddens, $1,264.92; A. M. Gidney, $232.92; T. Gill, $216; W. Gillespie, $401.76; J. Gillis, $429.37; C. Girard, $250.08; L. Gooday, $401.28; J. G. Goudie, $780; N. Gouin, Oct. (deceased), $60.21; A. Goulet, $622.08; S. C. L. Graham, $497.88; Wm. Graham, $243.24; W. Graham, $1,948.32; A. F. Grant, $366.60; P. L. Grasse, $513; G. C. Gravel, $455.88; H. W. Graves, $919.95; D. Gray, April 1 to 9, 1924, $8.10; T. Green, $283.48; F. W. Grey, $492.60; J. Grice, 11 m., $530.75; A. D. Grieve, $1,009.92; W. L. Griffith, 11 m., $2,996.91; S. Groves, 1 m., $54.44; J. Gruson, 1 m. to May 1, 1924 (deceased), $51.04; A. E. Guerard, 10 m., $420.09	21,623	84
E. Haanel, $1,392.96; S. Hagen, $281.04; S. C. Hagen, $317.16; B. Hagerty, $561.48; A. Hamel, $655.80; J. N. Hamer, $222.75; I. Hamilton, $711.24; P. J. Hamilton, $624.84; J. Hanlon, $516.84; P. Hanson, $315.84; J. Harding, $344.04; J. W. Harvey, $1,008; T. A. Hastings, $828; W. Haws, $426.84; M. Hayden, $453.28; T. Hayne, $511.20; G. Heath, $328.08; J. Hebert, $726.24; E. Heffler, $412.92; W. Heise, $272.64; T. Hembrough, $831.96; D. Henderson, $546.12; J. C. Henley, $420.24; F. E. Heppel, $612.40; F. K. Herchmer, $1,434.88; A. M. Hicks, $768.72; E. B. Hicks, $489.12; R. J. Hickson, $907.08; J. H. Hill, $108.48; R. T. Hill, $437.40; R. Hockin, $847.44; G. Hodgson, $705; J. M. Hollins, $712.80; A. W. Holroyd, 11 m., $350.68; F. W. Homer, $150; N. P. Horton, April 1 to June 28, 1924 (deceased), $172.18; C. D. Houde, $650; G. Houde, $643.44; G. Houston, $239.04; T. A. Howard, $390; J. Howden, 9 m., $116.28; J. M. Howell, $202.80; A. H. Hubbell, $404.16; T. Humphries, $1,380; B. Hunt, $914.28; R. Hunt, $330.59; J. Hunter, $821.88; S. Hunter, 11 m., $453.09; R. F. Hutchins, $536.34; H. H. Hutchinson, $666.60; H. W. Hutton, $319.44; R. W. Hynds, $465.24	28,938	87
J. Imlach, $836.78; C. Ireland, $195.36; S. J. Jackson, $451.92; W. Jackson, $160.56; E. Jean, $333.24; J. E. Jeffcott, $861.36; C. Jeffery, $170.16; J. N. Jenks, $49.92; E. V. Johnson, $1,500; C. W. Johnston, $838.44; A. E. Jones, $747.48; W. C. Jones, Dec. 1 to 10, 1923 (deceased), $2.97; A. Joubarne, $364.20; H. A. Jukes, $1,134	7,646	39
M. T. Kealey, $452.52; D. H. Keeley, $734.71; R. Keeley, $910.32; G. P. Kelly, $302.40; E. Kemp, $963; A. R. Kidd, $349.92; W. D. Killins, $406.92; W. C. Kings, $1,999.92; E. A. Kingsmill, $618 72; R. W. Kinsman, $346.56	7,084	99

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Public Service Retirement Act, 1920—Continued
Loi de retraite du Service public, 1920—Suite

SCHEDULE B—*Con.*—ANNEXE B—*Suite*

Annuities to persons retired in previous fiscal years.—Con.—*Annuités aux fonctionnaires retraités pendant les années financières antérieures*—Suite

L. Labonte, $338.40; P. Lachapelle, $385.33; A. Lacombe, $432.48; O. Lacroix, $577.20; O. Lahaie, $614.28; L. N. Lalande, $512.88; E. Lalonde, $162.72; A. Lamarre, $248.52; W. Lambert, $183.96; J. Lange, $676.20; T. Langelier, $487.49; W. H. Langford, $470.64; J. Langlois, $1,050; J. Laroque, $364.68; G. Larose, $728.76; W. A. Latendresse, $928.68; W. A. Learmonth, $541.56; B. LeBlanc, $429.96; J. LeBlanc, $420.36; R. Le Blanc, $553.32; S. Lee, $443.28; A. Lefebvre, $100.20; A. Leitch, $756.72; Z. Lemieux, $595.44; C. Lepage, $748.80; I. Levesque, April 1 to June 1, 1924 (deceased), $46.52; A. Lewis, $249.96; M. Lewis, $364.92; A. Limoges, $644.16; G. V. Lindeburgh, $654.50; C. Little, $725.88; W. H. A. Long, $753.24; R. E. Loring, $1,098.24; V. Lortie, $456.84; J. Lowery, $287.16; E. Loyer, $405.12; T. Lusher, $207.72; J. Luttrell, $249.36..... 18,895 48

J. Macara, $1,633.24; G. MacDonald, $597.48; J. B. MacDonald, $283.32; W. MacDonald, $560.55; A. B. MacKenzie, 11 m., $526.13; W. MacKenzie (including arrears from Feb. 1, 1921), $4,435.60; C. H. Mackintosh, 11 m., $381.92; F. McLennan, $1,094.28; A. MacMaster, $503.76; J. H. MacMillan, $640.68; J. L. MacMurray, $807.72; D. MacPherson, $1,319.16; D. MacRae, $343.85; W. D. Magee, $741; C. Maher, $177.93; J. Mahood, $219.36; C. Mair, $613.32; N. Malette, $407.52; A. Malpas, April 1 to Jan. 29, 1925 (deceased), $480.08; E. J. Manning, $453.72; D. A. Manson, $199.92; W. Marchant, $1,273.08; H. R. Marion, $694.32; J. A. Markle, $1,399.92; H. Martial, $454.92; A. Martin, 11 m., $633.93; I. E. Martin, $2,384.57; T. C. Martin, $270; W. Martin, $104.40; M. J. Martineau, $724.92; A. Masson, $333.60; P. Mathieu, $384.96; A. M. Matthews, $238.32; C. A. Matthews, $934.92; J. Maynard, $513.48; W. McCleister, $236.76; J. McCliggott, $262.44; D. McClory, $618.96; A. McColl, $549.96; A. McCombs, $262.68; T.McDonnell, $307.20; A. D. McDougall, $154.08; P. H. McEwan, $729.96; R. H. McEwan, $232.92; W. McGill, $560.64; J. McGirr, $197.40; P. McGonnell, $894.36; T. McGuire, $615.24; A. McHugh, $330; I. McIvor, $313.80; J. McKay, $506.28; J. McKay, $811.08; R. McKay, $785.76; M. McKean, $728.16; J. McKenzie, $406.92; R. S. McKenzie, $1.130; D. McLean, $860.52; J. G. McLennan, $495; A. McLeod, $114.96; W. McK. McLeod, $639.96; J. B. McMurray, Feb. 1 to 9, 1924 (deceased), $27.47; J. McPhee, $198.24; C. McRae, $316.80; C. McTiernan, $282.84; W. Menzies, $1,359.96; E. N. H. Mercier, $646.32; H. Merrick, $1,628.28; J. N. Merrithew, $126; E. Merry, $518.76; W. Merson, $622.44; S. H. Might, $643.50; A. Migneault, $216.60; N. Mills, $1,399.92; G. H. Mitchell, $1,587.48; J. T. Mitchell, $540; J. W. Mitchell, $544.44; Wm. Mitchell, $205.08; F. Moberly, $909.13; J. Moblo, $825; A. N. Molesworth, $690.24; J. Montpetit, $126.48; M. Mooney, $405.12; C. Moore, $555.96; W. Moore, April 1 to Oct. 21, 1924 (deceased), $123.73; E. L. Morel, $329.16; F. H. Morgan, $497.88; A. S. Morris, $904.20; T. H. Morrish, $217.44; P. Morrison, $311.63; W. Morrison, $333.96; T. Morton, $780; H. H. Mosher, 10 m., $125; G. A. Mothersill, $1,909.31; G. Muhlig, $662.40; A. Muir, $191.71; J. Murphy, $201.84; J. A. Murphy, $498.36; J. E. Murphy, $460.01; W. H. Murray, $494.40; F. E. Murton, $516.84..... 62,444 85

B. Naubert, $393; J. Neil, $513.84; G. Nesbitt, $200.52; F. J. Nettle, $437.40; J. Neville, $370.44; F. Nevins, $530.40; H. Newcombe, $991.56; A. Newland, $252.96; H. P .Newling, $619.80; J. S. Nichol, $180.48; W. B. Nicholson, $538.81; M. W. Noonan, $898.32; N. M. Normand, $206.69; K. Northwood, $455.76; B. Nothnagel, $607.56..... 7,197 54

D. O'Brien, $954.48; J. C. O'Brien, $549.60; W. O'Brien, $501.60; Wm. O'Brien, April 1 to Sept. 28, 1924 (deceased), $289.72; G. O'Connor, $549.96; K. M. O'Connor, $815.16; M. J. O'Flaherty, $720.72; R. J. Ogburn, $396; D. O'Leary, $1,425; I. J. Olive, $1,018.44; E. C. Oliver, $709.92; M. O'Reilly, $285.72; A. Oulette, $309.24; A. C. Owen, $682.32..... 9,207 88

Public Service Retirement Act, 1920—Continued
Loi de retraite du Service public, 1920—Suite

SCHEDULE B–*Con.*—ANNEXE B–*Suite*

Annuities to persons retired in previous fiscal years.–Con.—*Annuités aux fonctionnaires retraités pendant les années financières antérieures*–Suite

W. Page, $269.40; S. A. Palmer, $331.67; C. Panneton, 7 m., $195.86; G. B. Papineau, $635; L. G. Papineau, $1,710; F. X. Paquet, $1,409.16; T. Parker, 11 m., $598.18; T. M. Parkin, $417.84; J. Parrington, $882.84; W. A. Patchell, $1,732.44; R. P. Pattee, $297.84; C. E. A. Patterson, $420.48; F. Payne, $1,483.56; J. L. Payne, $1,992.70; E. E. Perrault, $774; F. C. Perry, $1,068.96; J. N. Peters, $373.56; J. C. Phelps, $260.64; C. J. P. Phibbs, $252; G. M. Phillips, $162; J. I. Phillips, $279.96; T. H. Phillips, $175.92; H. H. Pigeon, $560; H. Pinard, $266.64; R. Pollock, $522.96; H. Potter, $466.56; W. Potter, $579.84; J. Poulin, $657.60; J. P. Pouliot, $748.32; J. E. Prevost, $629.52; C. H. Probert, $294.60; G. Provost, $172.20; J. A. Primeau, $263.40; J. R. Pye, $600	21,485 65
W. B. Ralph, $175.92; W. G. Raymond, $1,075.08; J. Redden, April 1, 1924, to Feb. 20, 1925 (deceased), $223.17; A. Redmond, $98.76; L. N. Rheaume, April 1 to Oct. 5, 1924 (deceased), $616.12; J. S. Richard, $1,041.60; J. A. Richardson, April 1, 1924, to Feb. 6, 1925 (deceased), $337.07; A. M. Richer, $395.55; A. Riendeau, $936; F. Riley, $355.44; T. Riley, $622.20; J. W. G. Roberts, $862.44; T. Roberts, $900; H. H. Robertson, $510; J. B. Robertson, $882.84; J. R. Robertson, $282; W. R. Robertson, $715.08; W. Robinson, $162.48; S. Robitaille, $649.92; L. Roe, $405.12; C. G. Rogers, $1,026; F. Rogers, $297.96; D. J. Rose, $328.80; W. Ross, $116.52; C. E. Rouleau, $353.76; A. M. Routhier, $1,073.28; W. Rowe, $476.04; D. Roy, April 1 to Aug. 4, 1924 (deceased), $189.15; M. F. Roy, $580.68; G. J. Russell, $333.24; J. Ryan, $159.96; J. C. Rykert, $600	16,782 18
A. Salkus, $425.38; F. St. Louis, $346.68; A. Ste. Marie, $78.48; J. Ste. Marie, $882.84; A. St. Maurice, $99; T. Sampson, $527.40; F. L. Sanagan, $269.64; C. Saunders, $1,128.84; J. Sauve, $239.76; J. Savard, $361.44; E. Sears, $699.96; J. H. Secretan, $540.12; E. Seeber, $249.96; D. Seguin, $609; A. Sharp, $885.24; F. Sharp, $365.04; J. L. Sharpe, $345.24; C. Shea, $360.96; W. G. Shera, $270; T. H. Siddall, Aug. 1 to 25, 1924, $39.77; A. P. Sidney, $212.52; G. F. D. Simpson, $799.92; H. Simpson, $369.96; J. S. Simpson, $622.20; W. Simpson, $442.08; M. A. Slater, $647.88; A. H. Smith, $757.32; B. R. Smith, $75; J. Smith, $861.72; J. C. Smith, $678; J. F. Smith, $401.40; W. Smith, $1,054.92; W. Smith, $197.40; R. O. Smithers, $461.16; J. S. Snetsinger, $460.80; R. Snetsinger, $715.13; H. Somers, $210; J. W. Stagg, $1,063.92; E. Stanley, $795.84; C. S. Stata, $119.76; W. Steadworthy, $1,076.16; J. P. Stephens, $731.40; A. Stevens, $643.68; D. B. Stevens, $679.92; J. H. Stevenson, $285.24; F. Stewart, $669.96; T. Stewart, $499.92; R. Stockdale, $269.16; J. Strong, $306.84; W. Stubbs, $722.88; A. Suffern, $384; J. Sullivan, $534.84; P. Sullivan, $203.76; W. H. Sullivan, $3,150; A. Summers, $653.88; J. Suter, $145.80; J. A. Sutherland, $450; R. Swindell, 11 m., $236.17; J. Sword, $204.24	31,519 53
J. Taggart, $540.48; J. Talbot, $433.08; N. H. Taylor, $569.88; D. M. Telford, $889.68; A. Templeton, $574.92; F. X. Tetreault, $373.92; A. Tetu, 10 m., $585.40; A. Therrien, $324.12; J. Thibault, $336; M. Thibert, $349.08; F. R. Thomas, $934.44; J. Thompson, $88.56; T. Thompson, $270.36; T. P. Thompson, $1,199.28; J. Thrush, $412.92; F. G. Tolson, $507.48; F. Torrance, April 1 to June 29, 1924 (deceased), $228.43; J. Towill, $231; J. A. Tremblay, $1,146.48; P. Tremblay, $453.12; R. Tremblay, $1,503.60; L. Trepanier, $908.52; G. C. Tressider, April 1 to May 26, 1924 (deceased), $66.65; A. Trevor, $173.52; G. Turner, $499.92	13,600 84
G. A. Upper, $265.68; J. Upper, $383.52; J. T. Valpy, $199.20; G. R. Vanzant, $178.80; H. B. Verrett, $1,800	2,827 20
L. Wagner, $101.54; P. H. Wainwright, $613.32; R. Wainwright, $752.88; J. Walker, $280.08; W. H. Walker, $480; T. F. Wallace, $247.92; T. J. Wallace, $345; J. D. Wallis, $762; J. M. Walsh, $637.68; T. Walsh, $416.88; W. Walsh, $750; H. Walters, $841.62; G. S. Warren, $530.76; W. Warren, $409.92; D. H. Waterbury, $1,303.32; L. W. Watson, $611.64; R. Watson, April 1 to 3, 1924, $8.88; H. Watts, 5 m., $52.30; C. Waye, $79.92; J. A. Weaver, 10 m.,	

Public Service Retirement Act, 1920—Concluded
Loi de retraite du Service public, 1920—Fin

SCHEDULE B-*Conc.*—ANNEXE B-*Fin*

Annuities to persons retired in previous fiscal years.-Conc.—*Annuités aux fonctionnaires retraités pendant les années financières antérieures*-Fin

$75.90; B. C. Webber, $1,883.28; C. E. Webster, $374.40; G. Webster, 10 m., $172.60; J. Webster, 8 m., $159.20; J. Welch, $369.96; H. West, $422.76; W. M. West, 10 m., $731.20; W. H. Weston, $429; W. H. Whalen, $18.23; W. Whalen, $398.76; A. Whare, $275.28; G. H. Wheatley, $1,125; R. Wheatley, $156.24; W. E. Whelby, Aug., 1923 (deceased), $31.29; C. A. White, $606.60; D. White, $186.96; E. M. P. White, $716.04; G. A. White, $879.24; J. B. White, $540; M. J. Whitty, $534.96; E. H. Williams, April 1 to Aug. 24, 1924 (deceased), $243.67; H. Williams, $351; J. T. Williams, $987.96; J. Wilson, $720.96; W. J. Wilson, $159.48; W. H. Wolfenden, $762.48; E. Wright, $481.44; S. T. Wurtele, $454.92; J. Wynne, $334.68	23,809	15
E. H. Yeomans, $873.96; L. B. Yeomans, $440.28; B. R. Young, $87.24; W. Young, $501.60	1,903	08
	$ 414,248	33

RECAPITULATION—RÉCAPITULATION

Annuities and Gratuities paid through Department of Finance—Annuités et gratifications payées par le ministère des Finances—		
Annuities: schedule A, $271,487.30; schedule B, $414,248.33	685,735	63
Gratuities: Dept. of Finance, $796.67, Government Contracts Supervision Committee, $1,983.31	2,779	98
	688,515	*61*
Gratuities paid by Departments—Gratifications payées par les départments—		
Agriculture	12,448	51
Archives	3,137	63
Auditor General	240	00
Civil Service Commission	600	00
Customs and Excise	37,514	95
Health	5,642	34
House of Commons	10,786	60
Immigration and Colonization	12,476	64
Indian Affairs	6,003	33
Interior	41,287	28
Justice	5,736	67
Labour	300	00
Marine and Fisheries	43,000	01
Mines	996	67
National Defence	17,553	60
Patents and Copyright	2,879	98
Post Office ($60,939.82 + $1,857.87, J. J. Hayes, salaries charged in error to Sup'n. No. 4)	62,797	69
Public Printing and Stationery	20,333	98
Public Works	71,661	99
Railways and Canals	29,008	46
Secretary of State	300	00
Soldiers' Civil Re-Establishment	2,720	00
Trade and Commerce	9,096	65
	396,522	*98*
Total	$1,085,038	59

Vote 87—To provide for retiring allowances to former employees of the Department of Public Printing and Stationery

Allocations de retraite aux ex-employés du département des Impressions et de la Papeterie de l'Etat

Superannuation allowances to former employees of the Department of Public Printing and Stationery (detailed in Public Accounts 1924-25)	$ 44,440 32

Ottawa Improvement Commission, under Statute

Commission d'embellissement d'Ottawa, en vertu de la loi

Annual grant authorized under 9-10 Geo. V, chapter 62	$ 150,000 00

(See statement of receipts and disbursements for 1924-25 at page F—56)
(Voir l'etat des recettes et des déboursés pour 1924-25, page F—56)

Vote 317—Grants to National Battlefields Commission

Subventions à la Commission des champs de bataille nationaux

Expenses of administration	6,000 00
Maintenance of National Battlefields Park	35,000 00
Maintenance of Martello Tower	500 00
New work in park	5,500 00
Total Grants	$ 47,000 00

(See statement of receipts and disbursements for 1924-25, page F—57)
(Voir l'etat des recettes et de débours pour 1924-25, page F—57)

Grants not subject to Government Audit

Octrois exempts de la vérification du Gouvernement

For particulars see summary on page F—3	$ 435,700 00

Vote 315—Miscellaneous: Unforeseen Expenses—Divers: Dépenses imprévues

Investigating matters relating to the Home Bank of Canada ($21,630.93)—	
Butcher, N. R. & Co., Toronto: services of reporting staff making official record of the Royal Commission investigating Home Bank affairs, 17 d., $3,825; services of Major Agnew and his assistants during the preparation of the interim report, 13 d., $260; transportation, $638.10; sundry expenses, $108.95	4,832 05
Clarkson, Gordon & Dilworth, Toronto: Mr. Burkholder, 26½ h., $57; G. T. Clarkson, 3½ d., $350; Mr. Coulson, 19 h., $54.50; Mr. Gawthorp, 54¼ h., $193.50; H. D. L. Gordon, 1½ h., $21.50; A. E. Nash, 30½ h., $327; staff, 90¼ h., $129; stenographers, $55.50; Matthews & Co., valuation of sundry securities held by bank May 31, 1916, $50	1,238 00
Legal expenses: E. Lafleur, Montreal, $4,875.58; H. J. Symington, Winnipeg, $4,900	9,775 58
Transportation and living expenses: W. A. Machaffe, Stratford, $95.30; Hon. H. A. McKeown, $2,558.60; H. J. Symington, Winnipeg, $793.80	3,447 70
Payment under $1,000, Edwards, Morgan & Co., Toronto	50 00
Department of Printing and Stationery, supplies	2,287 60
Dr. Tory *re* rural credits, detailed in 1923-24	533 51
Expenses *re* Taxation Conference: I. A. Boyce, typing, $5; W. H. Dickson, reporting taxation conference, $344.16	349 16
Total	$ 22,513 60

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Vote 316—Negotiation of Treaties—Négociation de traités

Lapointe, Hon. E., travelling expenses		1,680 00
Clarke, W. McL.: transportation and living expenses, $2,813.66; contingent expenses, $661.05, less, $1,459.40 paid in 1925-26		2,015 31
Total	$	3,695 31

Vote 349—Government Contracts Supervision Committee
Comité de surveillance des contrats du Gouvernement

Salaries at Ottawa	(Page F—16)	30,041 90
Department of Public Printing and Stationery, supplies		405 64
Sundry payments: telegrams, $77.49; telephone messages, $66 20; newspaper subscriptions, $62.51; sundries, $79.08		285 28
Travelling expenses: L. H. Beer, $47.95; L. R. La Fleche, $37.90		85 85
Total	$	30,818 67

Votes 362, 480—Royal Commission on Pulpwood
Commission royale au sujet du bois à pâtes

Picard, J., Quebec, chairman: remuneration, Apr. 1 to July 19, 95 d. at $35, $3,325; living allowance, 95 d. at $15, $1,425; travelling expenses, $363.75		5,113 75
Anstie, W. A., Vancouver, commissioner: remuneration, Apr. 1 to July 26, 117 d. at $25, $2,925; living allowance, 117 d. at $15, $1,755; travelling expenses, $423.55		5,103 55
Kerr, A. B., Toronto, commissioner: remuneration, Apr. 1 to July 18, 95 d. at $25, $2,375; living allowance, 95 d. at $15, $1,425; travelling expenses, $583.77		4,383 77
McLellan, R. W., Fredericton, commissioner: remuneration, Feb. 1 to June 30, 1924, 145 d. at $25, $3,625; living allowance, 145 d. at $15. $2,175; travelling expenses, $665.19		6,465 19
Sutherland, J. G., Clyde River, N.S., commissioner: remuneration, Apr. 1 to July 21, 107 d. at $25, $2,675; living allowance, 107 d. at $15, $1,605; travelling expenses, $159.15		4,439 15
Finlayson, E. H., secretary: living allowance, 111 d. at $15, $1,665; travel and disbursements, $38.64, $1,703.64 less $808.54 unpaid		895 10
Stenographic services: R. M. Featherston, Apr. 1 to June 30 at $15 per wk., $194.99; S. O'Neill, Apr. 8 to July 11 at $20 per wk., $271.41; L. A. Slinn, Apr. 2 to July 31 at $25 per wk., $432.13		898 53
Sundry payments: translation, $50; binding evidence, 36 vols., $67; sundries, $83.96		200 96
Total	$	27,500 00

Vote 363—Miscellaneous: Provisional Bonus Allowance
Divers: Boni provisoire de cherté de vie

Finance Department for details see Page F—16, $26,797.34; Page F—21, $6,164.59		32,961 93
Government Contracts Supervision Committee, for details see Page F—16		828 96
Total	$	33,790 89

Vote 470—Miscellaneous: Legal Expenses re Home Bank
Divers: Frais judiciaires au sujet de la Home Bank

Scott, H. J., legal expenses	$	15,000 00

Vote 481—Miscellaneous: To provide for Salaries and Expenses of the Advisors re Tariff Enquiry

Divers: Pour couvrir les traitements et les frais des Conseillers employés dans l'enquête sur le tarif

Brocklebank. C. M. D., travelling expenses	$	29 00

Board of Audit—Conseil de vérification

Edwards, Morgan & Co. ($15,803.73)—		
Services of chartered accountants at $30 per day		11,707 50
Services of clerks at $20 per d., $2,520, at $15 per d., $200		2,720 00
Living expenses at $5 per d., $700; travel, $559.55		1,259 55
Typing at $10 per d., $70; telegrams and telephones, $46.68		116 68
Peat, Marwick, Mitchell & Co. ($14,803.53)—		
Services of chartered accountants at $30 per day		13,845 00
Services of clerks, at $20 per d., $95, at $15 per d., $45		140 00
Living expenses at $5 per d., $565; travel, $195.50		760 50
Typing at $10 per d., $40; telegrams and telephones, $18.03		58 03
Department of Printing and Stationery, supplies		12 09
Total	$	30,619 35

Miscellaneous Charges, paid direct from Consolidated Fund

Dépenses diverses soldées directement à même le Fonds consolidé

Edwards, Morgan & Co., investigations under Sect. 56A of the Bank Act ($16,344)—		
Re Amendments ot Bank Act: G. Edwards, 51 d. at $100; Mr. Gladwell, 2 d. at $30; stenographers, 5½ d. at $10; travelling and living expenses, $453.50		5,668 50
Re La Banque Provinciale: G. Edwards, 5 d. at $100; Mr. Gladwell, 2 d. at $30; travelling expenses, $10; Wood Gundy & Co., valuations of unlisted foreign securities, $5		575 00
Re Home Bank: G. Edwards, 35 d. at $100; chartered accountants, 123 d. at $30; first-class clerks, 68½ d. at $20; other clerks, 74 d. at $15; copyists and stenographers, 24 d. at $10; travelling and living expenses, $162.50; Wood, Gundy & Co., valuation of Home Loan securities, Jan., 1906, $28		10,100 50
Income tax collected from the Home Bank of Canada for the period June 1. 1918 to May 31, 1922, paid to the liquidator of the Home Bank under authority of Order in Council of June 25, 1924, P.C. 37-1095		41,309 62
William Davies Co., Ltd., refund of amount of excess profits duties paid in respect of the years, 1915-16-17 under authority of Order in Council of Dec. 23, 1924, P.C., 40-2200		173,752 92
Government Annuities, amount required to meet the value of the prospective annuities contracted for to the end of the fiscal year, Mar. 31, 1925		13,583 04
Canadian Northern Railway Transport Agreement, adjustment made under authority of Order in Council of Jan. 24, 1925		203,009 93
Total	$	447,999 51

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

Civil Government, Lieutenant Governors' Salaries (Page F— 8)		79,499 99
Civil Government, Salaries (Page F— 8)		338,662 78
Civil Government, Inspector General of Banks (Page F—13)		5,666 66
Civil Government Contingencies (Page F—13)		1,440 00
Charges of Management (Page F—13)		220,282 60
Charges of Management: Loan Account (Page F—24)		3,143 42
Government Contracts Supervision Committee (Page F—16)		30,041 90
Royal Commission on Pulpwood (Page F—51)		25,064 99
Provisional Bonus Allowance (Page F—51)		33,790 89
	$	737,593 23

OPEN ACCOUNTS—COMPTES OUVERTS

VARIOUS OPEN ACCOUNTS—COMPTES OUVERTS

Civil Service Insurance Fund
Fonds de l'Assurance du Service civil

——	Dr.	Cr.
Credit Balance, March 31, 1924		$ 2,251,591 87
Premium income		428,764 31
Interest added to monthly balances at 6 p.c. per annum		144,514 35
Payments of death benefits	$ 57,639 34	
Payments of cash surrender values on cancelled policies	10,034 27	
Return of overpaid premiums	331 26	
Credit Balance, March 31, 1925	2,756,865 66	
	2,824,870 53	2,824,870 53

Contractors Securities Account
Compte de garantie des entrepreneurs

——	Dr.	Cr.
Credit balance, cash deposits and interest, March 31, 1924		$ 970,865 78
Cash deposited by contractors as security for performance of contracts		1,106,513 16
Interest at 3 p.c. per annum on security deposits		19,893 09
Security deposits returned with interest additions	$ 1,489,412 14	
Interest previously allowed reclaimed	845 77	
Security deposit forfeited	348 00	
Credit balance, cash deposits and interest, March 31, 1925	606,666 12	
	2,097,272 03	2,097,272 03

Retirement Fund—Fonds de retraite

——	Dr.	Cr.
Civil Service Superannuation and Retirement Act *Loi de pension et de retraite du Service civil*		
Credit Balance, March 31, 1924		$ 12,348,283 97
Abatements from salaries as per schedule (Page F—59)		1,519,142 35
Semi-annual additions of interest at 5 p.c. per annum to individual balances		586,532 02
Abatements returned with interest additions	$ 912,885 03	
Transferred to Superannuation No. 5	4,801,430 92	
Credit Balance, March 31, 1925	8,739,642 39	
	14,453,958 34	14,453,958 34

Superannuation Fund No. 2
Fonds de pension No 2

—	Dr.	Cr.
Civil Service Superannuation and Retirement Act *Loi de pension et de retraite du Service civil.*		
Credit Balance, March 31, 1924		$ 1,645,962 39
Abatements from salaries as per schedule (Page F—59)		9,598 74
Interest at 6 p.c. on balance in fund		97,846 94
Superannuation allowances (detailed in Public Accounts 1924-25)	$ 43,700 10	
Credit Balance, March 31, 1925	1,709,707 97	
	1,753,408 07	1,753,408 07

Superannuation Fund No. 5
Fonds de pension, No 5

—	Dr.	Cr.
Civil Service Superannuation Act, 1924 *Loi de pension du Service civil, 1924*		
Abatements from salaries on account of arrears and current contributions		$ 358,628 44
Abatements from superannuation allowances on account of arrears		36 63
Cash receipts on account of arrears		132,020 67
Transferred from Retirement Fund		4,801,430 92
Interest at 4 p.c. per annum on monthly balances to Mar. 31, 1925		47,380 81
Refunds of overpaid contributions	$ 4,273 09	
Superannuation allowances (detailed in Public Accounts 1924-25)	8,015 54	
Credit Balance, March 31, 1925	5,327,208 84	
	5,339,497 47	5,339,497 47

Votes 137 and 490—Loans to Canadian National Railway Company
Prêts à la compagnie du chemin de fer National Canadien

—	Dr.	Cr.
Advances to Canadian National Railway Company on account of operating deficit, equipment purchases, interest, etc., certificates 1 to 7 inclusive	$11,501,139 71	
Amount repaid on certificate 7		$ 1,501,139 71
Debit Balance, advance outstanding March 31, 1925		10,000,000 00
	11,501,139 71	11,501,139 71

Vote 138—Loan to Canadian Government Merchant Marine, Ltd.
Prêt à la marine marchande du Gouvernement canadien

——	Dr.	Cr.
Debit Balance on March 31, 1924, being advances made in previous years	$ 7,479,856 08	
Advances to cover operating deficits, certificates 1 to 7 inclusive	900,000 00	
Debit Balance on March 31, 1925, being total advances to that date		$ 8,379,856 08
	8,379,856 08	8,379,856 08

Montreal Harbour Commission
Commission du Havre de Montréal

——	Dr.	Cr.
Balance on March 31, 1924, being advances made in previous years	$ 36,330,000 00	
Advances made during fiscal year 1924–25	3,265,000 00	
Balance on March 31, 1925, being total advances to that date		$ 39,595,000 00
	39,595,000 00	39,595,000 00

Quebec Harbour Commission
Commission du Havre de Québec

——	Dr.	Cr.
Balance on March 31, 1924, being advances made in previous years	$ 11,881,350 58	
Advances made during fiscal year 1924–25	702,000 00	
Balance on March 31, 1925, being total advances to that date		$ 12,583,350 58
	12,583,350 58	12,583.350 58

Vancouver Harbour Commission
Commission du Havre de Vancouver

——	Dr.	Cr.
Balance on March 31, 1924, being advances of previous years	$ 7,505,900 00	
Advances made during fiscal year 1924–25	2,631,000 00	
Balance on March 31, 1925, being total advances to that date		$ 10,136,900 00
	10,136,900 00	10.136,900 00

SUNDRY STATEMENTS re GRANTS SUBJECT TO AUDIT, ETC.

DIVERS ÉTATS re OCTROIS SUJETS À VÉRIFICATION, ETC.

Ottawa Improvement Commission — **Commission d'embellissement d'Ottawa**	—	—
STATEMENT OF RECEIPTS AND DISBURSEMENTS—ÉTAT DES RECETTES ET DES DÉBOURS 1924-25		
Balance in hands of Commission, March 31, 1924		$ 22,097 81
Receipts—Recettes		
Grant from Dominion Government	$150,000 00	
Repayment for work done: Dominion Government, $10,293.15; Village of Rockcliffe, $5,082.20; sundry persons, $8,506.73	23,882 08	
Rentals, etc., $111; bank interest, $528.14	639 14	
Total receipts		174 521 22
		196,619 03
Disbursements:—Débours		
Staff: A. Chevrier, clerk, $1,600; W. E. O'Meara, secretary, $2,400; A. Stuart, superintendent of works, $4,000; E. Surtees, messenger, salary, $600, office services, $60	8,660 00	
Wages of foremen, labourers, etc	109,702 98	
Barrett Co., Ltd., Toronto: tarvia, 25,355 gal., $5,008.82; freight, $86.90	5,095 72	
Builders Sales Ltd., Ottawa, sundry hardware, etc	3,045 49	
Butterworth, J. G., & Co., Ottawa, coal, 198½ ton	2,704 63	
Dupuis, H. & Sons, Ltd., Hull: cement, 7,755 bags, $7,231.92; sand, 2,794½ yd., $3,182.26; sundries, $6.70	10,420 88	
Hamilton Tar Products Co., Ltd., tarco, 54,500 gal	8,151 09	
Imperial Oil Co., Ltd., gasoline, oil, etc	1,436 50	
Just Motors Ltd., Ottawa: fordson tractor, $1,900; sundry supplies, $2.92	1,902 92	
McLaughlin, T., Ottawa: rent of equipment, $2,200; lumber, 116,474 ft., $2,938.32; poles, 18, $54	5,192 32	
Ottawa Electric Co., Ottawa: current, $1,429.26; installations, $829.56	2,258 82	
Standard Paving Co. Ltd., Ottawa, paving at Richmond Road	1,124 19	
Victoria Foundry Co., Ltd., Ottawa, foundry and machine shop work	4,349 10	
Lumber: T. Alger, $1,038.80; McAuliffe Davis Co., Ltd., $1,148.24; sundry payments, $255.64	2,442 68	
Sundry outlay: Dodge coupe, $1,675, less $950 allowed for used car, $725; office rent, 1 yr. to Feb. 28, 1925, $800; electric lighting, $167.69; electrical supplies, $880.21; excise stamps, $116.20; freight, $497.46; insurance, $194.49; street car tickets, $300; telephones, $126.95; typewriter, $127.50; surveys, $111; photographer's expenses, $123; steel, iron and sundry hardware, $2,194.67; gardener's tools and supplies, $1,015.51; repairs to equipment, $1,751.34; sundry road material, $1,059.58; maintenance of signals, etc., at railway crossings, $642.13; sundry small payments, $1,416.94	12,249 67	
Total disbursements		178,736 99
Balance in hands of Commission, March 31, 1925		17,882 04

SUNDRY STATEMENTS–*Con.*—DIVERS ÉTATS–*Suite*

Ottawa Improvement Commission: Summary of Expenditures to March 31, 1925 — **Commission d'embellissement d'Ottawa: Sommaire des dépenses au 31 mars 1925**	Expenditure 1924–25	Total Expenditure to Mar. 31, 1925
OPERATIONS—TRAVAUX		
Sundry work by Commission, refunded	$ 25,478 24	$ 160,917 55
Rideau Canal Driveway, maintenance	24,778 15	363,560 19
Rideau Canal Driveway, construction	3,000 00	216,047 22
Rockcliffe Park, maintenance	8,700 19	94,703 27
Rockcliffe Park, construction	.....	84,460 88
Bronson and Somerset Parks: maintenance, $1,352; construction, $300	1,652 00	17,976 86
Clemow and Monkland Avenues	2,838 00	29,099 00
Greenhouses	6,350 00	77,556 13
King Edward Avenue and Park	5,396 55	74,426 20
King Edward Avenue Wall, construction	.....	6,950 78
Macdonald Gardens	3,400 00	31,706 56
Minto Bridges	480 00	14,193 89
National Park	6,100 00	68,976 68
Nepean Point and Lady Grey Drive	5,075 00	55,027 00
Patterson Creek and Central Park: maintenance, $5,152; construction, $4,200	9,352 00	61,422 29
Strathcona Park: maintenance, $3,707; construction, $801	4,508 00	50,536 61
Western Driveway: maintenance, $4,871.65; construction, $8,018.61	12,890 26	190,721 98
Western Driveway Bridges, construction	34,712 10	
Machinery, rolling stock, contingencies, etc	15,425 21	146,524 17
Superintendent and office staff	8,600 00	102,263 12
Interest on overdrafts	1 29	3,702 46
Redemption of debentures, $343,280, less $270,373.84 realized from sale of debentures	.....	72,906 16
Expenditure in previous years on completed work	.....	814,329 08
	178,736 99	2,738,008 08

National Battlefields Commission—Operating Accounts — **Commission des champs de bataille nationaux—Comptes d'exploitation**	—	—
LAND ACCOUNT—COMPTE DES BIENS-FONDS		
Balance in hands of Commission, April 1, 1924	.....	$ 64,151 23
Interest on deposits in bank	.....	2,388 79
Town of Montcalm, 13th annual payment on loan of $13,924.90, amortized at 30 years	.....	710 44
Total receipts	.....	67,250 46
Price, Sir Wm., purchase of strip of land on Gilmour's Hill	$ 7,000 00	
Various small payments in connection with land purchase	97 50	
Total disbursements	.....	7,097 50
Balance in hands of the Commission, March 31, 1925	.....	60,152 96
QUEBEC TERCENTENARY CELEBRATION ACCOUNT—COMPTE DE LA CÉLÉBRATION DU TRICENTENAIRE DE QUÉBEC		
Balance in hands of Commission, April 1, 1924	.....	5,649 29
Grant to the Champlain Society	.....	2,500 00
Balance in hands of Commission, March 31, 1925	.....	3,149 29

National Battlefields Commission–Conc. **Commission des champs de bataille nationaux**–Fin	—	—
ADMINISTRATION ACCOUNT—COMPTE D'ADMINISTRATION		
Balance in hands of Commission, Mar. 31, 1924		$1,218 89
Grant from Dominion Government (Vote 317)		6,000 00
Interest on deposits		65 76
Total receipts		7,284 65
Staff: C. E. Gauvin, secretary, salary, $2,500, disbursements, $26.88; G. Langlois, clerical assistance, $1,500	$4,026 88	
Rent of offices: Banque d'Hochelaga, Quebec, $2,083.31; Commercial Academy Quebec, $275	2,358 31	
Travelling expenses, R. Bickerdike, $58; Sir Geo. Garneau, $26.55; Sir Edmund Walker $36.35	120 90	
Sundry expenses: legal services, $217.90; books, $101.90; sundries, $456.63	776 43	
Total disbursements		7,282 52
Balance in hands of Commission, March 31, 1925		2 13
PARK ACCOUNT—COMPTE DU PARC		
Balance in hands of Commission, March 31, 1925		3,075 48
Interest on deposits		107 09
Grant from Dominion Government (Vote 317)		5,500 00
Sales of equipment, etc		226 20
Total receipts		8,908 77
Fittings for lavatories: O. Picard & Fils, plumbing, $1,517.17; Richard Freres, tile, $1,525.70	3,042 87	
Sundry payments: wages of labourers, $1,385.10; cement mixer, $655; sundry building material, etc., $2,307.11	4,347 21	
Total disbursements		7,390 08
Balance in hands of Commission, March 31, 1925		1,518 69
MAINTENANCE OF PARK ACCOUNT—COMPTE DE L'ENTRETIEN DU PARC		
Balance in hands of Commission, Mar. 31, 1924		621 49
Grant from Dominion Government (Vote 317)		35,000 00
Interest on deposits		193 01
Re-imbursement from Soldiers' War Memorial for work in connection with erection of memorial cross		2,655 25
Sundry receipts		110 90
Total receipts		38,580 65
Superintendent, E. Altherr, salary, 2 m. at $3,000, 10 m. at $3,200, allowance for heat and light, $50, sundry outlay, $5.94	3,222 54	
Electric lighting, Quebec Railway, Light, Heat and Power Co	2,768 66	
Wages: labourers, $16,896.05; constables, $3,740.35	20,636 40	
Sundry payments: coal, $856.53; Ford chassis, $616.75; upkeep of auto and carriages, $439.22; seeds, $476.11; insurance, $426.39; taxes, $342; telephone service, $125.67; removing snow, $585.95; wood cutter, $300; lawn mower grinder, $.35; motor for lawn mower, $213.26; repairs to steam roller, $251.54; sundry installations and repairs, $743.85; sundry building material, $2,789.44; freight and cartage, $270.15; sundries, $1,271.67	9,943 53	
Total disbursements		36,571 13
Balance in hands of Commission, Mar. 31, 1925		2,009 52
MARTELLO TOWER ACCOUNT—COMPTE DE LA TOUR MARTELLO		
Balance in hands of Commission, Mar. 31, 1924		260 38
Grant from Dominion Government (Vote 317)		500 00
Interest on deposits		9 36
Total receipts		769 74
Wages of labourers, $327.60; lumber, $114.16; sundries, $14.82	456 58	
Total disbursements		456 58
Balance in hands of Commission, Mar. 31, 1925		313 16

SUNDRY STATEMENTS–*Conc.*—DIVERS ÉTATS–*Fin*

Schedule of Abatements from Salaries: Superannuation and Retirement Funds — **Nomenclature des retenues de traitements: Fonds de pension et de retraite**	Superannuation Fund No. 2 — Fonds de pension n° 2	Retirement Fund — Fonds de retraite
Agriculture	$ 116 60	$ 111,364 26
Archives	.....	3,990 07
Auditor General's Office	105 00	9,459 84
Board of Pension Commissioners	.....	9,155 95
Civil Service Commission	.....	8,769 66
Customs and Excise	2,903 70	231,328 11
External Affairs	.....	2,389 35
Finance	92 70	15,047 11
Governor General's Secretary's Office	.....	706 50
Health	.....	11,782 37
High Commissioner's Office	.....	618 50
Immigration and Colonization	.....	41,555 19
Indian Affairs	28 32	21,172 76
Insurance	.....	2,635 85
Interior	49 02	137,837 37
Justice	35 00	6,870 51
Labour	.....	6,346 60
Legislation	269 77	10,714 18
Marine and Fisheries	415 52	62,631 40
Mines	.....	23,491 22
National Defence	213 53	37,974 32
Patent Office	90 30	4,760 62
Post Office	4,250 95	594,203 14
Printing and Stationery	.....	13,893 30
Privy Council	216 30	794 46
Public Works	30 65	52,905 37
Railways and Canals	369 20	36,904 31
Royal Canadian Mounted Police	.....	2,741 78
Secretary of State	.....	4,697 06
Soldiers' Civil Re-establishment	.....	1,534 25
Soldiers' Settlement Board	.....	1,107 96
Trade and Commerce	412 18	49,758 98
Total	9,598 74	1,519,142 35

Vote 1—Charges of Management: Purchase of Stationery by Assistant Receivers General

AUDITOR GENERAL'S OFFICE, September 18, 1924.

SIR,—In examining the office expenses, 1923-24, of the Assistant Receivers General it is observed that all of them bought stationery supplies, in small quantities, without reference to the Government Stationery Office. The amounts expended were as follows:—

A.R.G.	Toronto	$39 53
"	Montreal	2 50
"	Halifax	21 05
"	St. John	9 65
"	Charlottetown	6 65
"	Winnipeg	32 20
"	Regina	13 20
"	Calgary	13 75
"	Victoria	20 98

As the Public Printing and Stationery Act provides that all stationery supplies shall be procured through the Department of Public Printing and Stationery please let me know upon what authority the above purchases were made otherwise than through the recognized channel.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Comptroller of Currency, Finance Department.

DEPARTMENT OF FINANCE, September 23, 1924.

DEAR MR. KEARNS,—I have to acknowledge receipt of your letter of the 18th instant calling my attention to the fact that several of the offices of the Assistant Receivers General have been purchasing stationery supplies without reference to the Government Stationery Office.

The small expenses referred to were incurred on telegraphic instructions from Ottawa, due to rush work in connection with the flotation of the Refunding Loan in the fall of 1923 and also in connection with the redemption of our bonds which matured on the 1st November last. There were also some small expenses incurred in connection with changes in the Bank Act which required immediate changes in the system in our offices.

The Assistant Receivers General have positive instructions that no expenditures are to be made by them without direct authority in each case from Ottawa. In these particular cases it was out of the question for them to await delivery of the stationery from Ottawa and they were instructed to purchase it locally.

Yours truly,

G. W. HYNDMAN, *Comptroller of Currency.*

The Asst. Auditor General.

Vote 1—Charges of Management: Removal Expenses of Officers

AUDITOR GENERAL'S OFFICE, April 14, 1925.

DEAR SIR,—An Order in Council, P.C. 40/2084, was passed based on a minute of the Treasury Board of December 1st, 1924, setting forth that in consequence of necessary adjustments in offices of the Assistant Receivers General, notably at Regina, it had been found necessary to transfer certain employees of these offices, and giving authority for the payment of expenses incidental to such transfers, from the appropriation for Charges of Management.

The practice for many years, probably since the passing of the Order in Council of September 8th, 1871, governing the payment for such expenses, has been to authorize each individual case separately, stating definitely the amount that is allowed in each case. The present Order in Council is a complete departure from the usual practice as neither the individual officers transferred nor the amount of expenses allowed are specified. May I ask if this Order in Council may be considered by other departments as an indication that they may obtain general authority for the payment of the removal expenses of the officers of their departments or of any group of officers.

There seems to be a certain amount of indefiniteness in the Order in question as it does not clearly indicate whether it is intended to authorize only certain transfers which were found to be advisable at the time of or shortly before the passing of the order, or if it is intended to authorize also any transfers that may be made in the future as well as those that were made some time previous to the date of the order.

As the Order in Council of September 8th, 1871, is of the nature of a general regulation, to be observed by all departments, I am inclined to the opinion that, if it were intended by the present Order to in any way modify the terms of application of the original Order, such fact should have been definitely stated in the order.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

NOTE.—No reply has been received to this letter.

Civil Government Contingencies: Re Travelling Expenses of Departmental Officials

AUDITOR GENERAL'S OFFICE, April 8, 1925.

DEAR SIR,—In the course of the examination of the accounts rendered in connection with your expenditure for the past fiscal year, I find that in a number of cases travelling expenses of your departmental officials at Ottawa have been charged to the vote for Charges of Management.

In this connection I beg to refer you to the Order in Council of November 7th, 1913, with regard to travelling expenses, which directs that from April 1st, 1914, all the travelling expenses of the officials at Ottawa be paid out of the Civil Government Contingencies of the respective Departments.

Kindly let me know if you have any special authority for paying the expenses referred to above from the vote for Charges of Management instead of from Civil Government Contingencies.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

NOTE.—No reply has been received to this letter.

Civil Government Contingencies—Re Petty Cash Advances

AUDITOR GENERAL'S OFFICE, April 15, 1925.

DEAR SIR,—My attention has been drawn to the comparatively large advances which have been made to the accountants of certain departments for the purpose of making petty cash payments. An examination of the payments made in the different departments during the past fiscal year from petty cash shows that in some instances comparatively large payments have been made through these advances.

I am of the opinion that the payments made through petty cash should be reduced to a minimum, and that all payments of, say, $5 and over should be made by separate contingency cheques except in special cases where an immediate cash payment has to be made.

If a regulation along these lines were adopted, the amount of the petty cash advances might be materially reduced, with a corresponding reduction in the amount of cash held by the accountants of the various departments.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Accountant of Contingencies, Finance Department.

NOTE.—No reply has been received to this letter.

Subsidies to Provinces—Under Statute—Overpayments on Account of Allowance in Lieu of Public Lands

AUDITOR GENERAL'S OFFICE, March 3, 1925.

SIR, — I have been informed that the Department of Justice has recently given an opinion to the effect that, under the terms of the statutes relating thereto, the annual payments to the provinces of Alberta and Saskatchewan as an allowance in lieu of Public Lands should be based on the population as determined by each quinquennial census, and not on the population as estimated between such census.

In accordance with this opinion an application which was recently received for the payment of $577,687.50 to the province of Saskatchewan was amended by your department and reduced to $296,437.50, in order to bring the present payment to the correct figure and also to correct two overpayments made in the year 1924.

As regards the province of Alberta, while I find that for a number of years past the correct payments were made, I also find that overpayments appear to have been made to that province for the two and a half years immediately preceding the census of 1916.

The population of Alberta as determined by the census of 1911 was 374,663 and in accordance with the terms of the statute the payment until the next quinquennial census should have been $375,000 a year or $187,500 every six months. I find however, that from March 1st, 1914, the half-yearly payments were increased to $281,500 on account of the population as estimated having risen to over 400,000. The population on June 1st, 1916, as determined by the census was 496,525 so that the increased payments were correct after that date, but there appears to have been an overpayment of $93,750 for each of the five half-yearly payments between March 1st, 1914 and March 1st, 1916, inclusive, or a total overpayment of $468,750.

I recognize the fact that the responsibility for these overpayments must lie with this office as well as with your department, as the amounts were supposed to be carefully checked in this office before being paid, but the statutes relating to the matter do not appear to have been carefully studied by the officers responsible for the verification of the amounts.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

AUDITOR GENERAL'S OFFICE, June 29, 1925.

SIR, — I have received from your Department an application for the issue of a cash certificate in favour of the Imperial Bank of Canada, for the Honourable the Provincial Treasurer of Alberta, for the sum of $353,280.00, being for Subsidy due July 1st, 1925.

In this connection let me draw your attention to my letter of March 3rd last, in which I pointed out that, according to my interpretation of the statutes the province of Alberta had been overpaid during the years 1914, 1915 and 1916, $468,750.00 in all on account of the allowance in lieu of Public Lands. No reply to this letter has as yet been received by me.

Before passing the present application I shall be glad to be informed to what steps, if any, you propose to take for the recovering of these overpayments.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Finance.

AUDITOR GENERAL'S OFFICE, July 6, 1925.

DEAR SIR, — The Department of Finance recently made application to the Auditor General for the issue of a cash certificate in favour of the Provincial Treasurer of Alberta for the sum of $353,280, being the amount of subsidy due that province on July 1st, under the terms of the British North America Act of 1907.

In March last the Auditor General reported to the Department of Finance, that according to his interpretation of the statute, the Province of Alberta had been overpaid, during the years 1914, 1915 and 1916, an amount of $468,750 in all, on account of the allowance in lieu of Public Lands as authorized by section 20 of the Alberta Act (4 and 5 Edw. VII, cap. 3).

In view of this overpayment the Auditor General has requested me to obtain your opinion as to whether he would be justified in refusing to certify to the present application on the ground that the money is not justly due (vide Sec. 43, Consolidated Revenue and Audit Act).

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Justice.

DEPARTMENT OF JUSTICE, July 6, 1925.

DEAR SIR, — I have had under consideration your letter of the 6th instant, and am of opinion that the Auditor General would not be justified in refusing to certify to the application in question on the ground that the money is not justly due. As you are aware, it is provided by the British North America Act, 1907, that the provincial grant shall be made yearly by Canada to the province for its local purposes, and the support of its Government and Legislature. In a case like the present, where an overpayment has been made to the Province on another account, it seems to me that it is for the Government to determine what means shall be taken to recover the amount of the overpayment, and that the Auditor General has no power to direct that such overpayment shall be set off against the subsidy due in any year. I am further of opinion that the Auditor General has discharged his full duty in directing the attention of the Government to the overpayment, and that no further action on his part is required.

Yours very truly,

W. STUART EDWARDS, *D.M. of J.*

The Assistant Auditor General.

Open Account—Military Estates Fund No. 2—Re: Payment of Interest

AUDITOR GENERAL'S OFFICE, February 18, 1925.

SIR, — An Order in Council was passed on December 12th, 1919, based on a report from the Minister of Militia and Defence, in which it was pointed out that in the course of the administration of the estates of deceased officers and soldiers of the Canadian Expeditionary Force there had been retained undistributed a number of shares due to infants, especially in cases in which there was doubt as to whether, if the shares were paid to the parents, the money would be applied for the benefit of the infant beneficiaries.

It was proposed by the Director of Military Estates to pay these shares to the credit of the infant beneficiaries in the Post Office Savings Bank, in order that interest might be payable thereon, but the Post Office authorities were unwilling to assume the responsibility, and the money accordingly was left in the hands of the Receiver General.

Under these circumstances the Minister recommended that interest be credited on these shares at the rate of five per cent yearly, such interest to be included with the shares upon their ultimate payment to the beneficiaries, and this recommendation was approved by Council.

While the Order in Council makes no definite direction as to the funds from which interest is to be paid, I am of the opinion that it was the intention of Council that the interest should be paid by your Department from the moneys available for the payment of interest on the Public Debt. I find however, that the interest has been paid by the Department of National Defence from its vote for Adjustment of War Claims, but I consider that that department was not justified in making such payment from that vote.

As the payment of the interest for the current fiscal year will have to be made in a short time, I shall be glad to have your views on this question at an early date.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Finance.

DEPARTMENT OF FINANCE, March 14, 1925.

DEAR SIR, — Having reference to your letter of the 18th ultimo, at the time the question first arose very careful consideration was given to the question of accounting and it was decided that the interest payments in question would be a proper charge against the Vote for Adjustment of War Claims. We consider that it would not be proper to load up interest on Public Debt with charges such as the one in question. The principal amount of the shares due to infants arose through war conditions and the resulting account can only be said to be attributable to such conditions. In such circumstances the interest should be payable out of some vote particularly related to the War and this vote would appear to be the one for Adjustment of War Claims.

Apart from the fact that it would not be proper or fair to charge the payments to interest on Public Debt, it is to be observed that the payments have always been charged against the Adjustment Vote, and it would result in great inconvenience to have the suggested change made besides effecting no practical purpose.

Your truly,

J. G. MACFARLANE, *Chief Accountant.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, April 25, 1925.

DEAR SIR, — I am in receipt of a letter, dated March 14th, 1925, signed by Mr. J. G. Macfarlane, as Chief Accountant, in reply to my letter to you of February 18th with regard to the payment of interest on the moneys held in the above fund.

There is, no doubt, considerable force in Mr. Macfarlane's argument that as a large amount of the moneys comprising this fund are attributed to war conditions the interest should be payable out of some vote particularly related to the War, and that vote would appear to be the one for Adjustment of War claims. The same argument would appear to be equally applicable to the Militia and Defence Regimental Funds Account which also is the result of war conditions and which is of a similar nature to the Military Estate Fund; in the case of this account the interest is made a charge on Interest on Public Debt.

I would further point out that the Order in Council of December 12th, 1919, authorizing the establishment of this fund, states that the original intention was to deposit the moneys to the credit of the beneficiaries in the Post Office Savings Bank, but that the Post Office authorities declined to take the responsibility of handling these funds and the moneys therefore remained in the hands of the Receiver General. If the original intention had been carried out the interest would, as a matter of course, have been charged to Interest on Public Debt Account, and it seems to me as logical, that as the money remained with the Receiver General, the interest thereon should be charged in like manner.

For these reasons, although the fund in question is a comparatively small one which will probably disappear from the public accounts in a few years, I have considered it advisable to call attention to the transaction on account of the principle involved.

Yours truly,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Finance.

DEPARTMENT OF FINANCE, May 4, 1925.

DEAR SIR, — Your letter of the 25th ultimo has been received.

May we be permitted to point out that the case of the marginally noted fund and that of the Militia and Defence Regimental Funds account are, in our opinion, not parallel. The Military Estates Fund consists of items at the credit of definitely known persons and the only reason we hold the fund is that the different accounts cannot be closed until the beneficiaries become of age. In other words, the account is a legacy from war and demobilization matters.

On the other hand, the Militia and Defence Regimental Funds Account, while a result of war conditions, is composed of items the beneficiaries of which are not known, cannot be discovered, and probably never will be known or discovered.

Yours truly,

R. B. VIETS, *Solicitor to the Treasury.*

The Assistant Auditor General.

Vote N° 1—Frais de gestion: Achat de papeterie par le receveur général adjoint

BUREAU DE L'AUDITEUR GÉNÉRAL, le 18 septembre 1924.

MONSIEUR,—En examinant les dépenses de bureau des receveurs généraux adjoints, pour l'année 1923-24, je constate que tous ces fonctionnaires ont acheté des fournitures de papeterie, en petites quantités, sans s'adresser au Bureau de la Papeterie de l'Etat. Voici les montants dont il s'agit:

S.R.G.	Toronto	$39 53
"	Montréal	2 50
"	Halifax	21 05
"	St. John	9 65
"	Charlottetown	6 65
"	Winnipeg	32 20
"	Regina	13 20
"	Calgary	13 75
"	Victoria	20 98

Comme la Loi des Impressions et de la Papeterie publiques stipule que toutes les fournitures de papeterie doivent être réquisitionnées par l'entremise du département des Impressions et de la Papeterie publiques, veuillez donc me dire de quelle autorité ces achats ont été faits autrement que de la manière autorisée.

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le Contrôleur du numéraire, Ministère des Finances.

MINISTÈRE DES FINANCES, le 23 septembre 1924.

CHER M. KEARNS,—Je dois vous accuser réception de votre lettre du 18 courant attirant mon attention sur le fait que dans plusieurs bureaux des receveurs généraux adjoints on a fait des achats de fournitures de papeterie sans s'adresser au Bureau de la papeterie de l'Etat.

Les faibles montants dont il s'agit ont été déboursés à la suite d'instructions reçues par télégramme d'Ottawa pour des travaux urgents ayant trait au lancement de l'emprunt pour remboursement à l'automne de l'année 1923, de même qu'au rachat de nos obligations échues le 1er novembre dernier. Certaines petites dépenses ont aussi été faites par suite de certaines modifications dans la Loi des Banques comportant des modifications immédiates dans le système en vigueur dans notre bureau.

Les receveurs généraux adjoints sont expressément avertis qu'aucune dépense ne doit être faite par eux sans avoir obtenu, dans chaque cas, l'autorisation d'Ottawa directement. Dans les cas dont il s'agit il leur était impossible d'attendre que la papeterie leur fut expédiée d'Ottawa et on leur donna instruction d'en faire l'achat sur les lieux.

Votre dévoué,

G. W. HYNDMAN, *Contrôleur du Numéraire.*

L'Auditeur général adjoint.

Vote N° 1—Frais de gestion—Frais de déplacement des fonctionnaires

BUREAU DE L'AUDITEUR GÉNÉRAL, le 14 avril 1925.

CHER MONSIEUR,—L'arrêté en conseil, C.P. 40/2084, adopté conformément au mémoire du Conseil du Trésor en date du 1er décembre 1924 établit que, par suite de certains remaniements nécessaires dans les bureaux des receveurs généraux adjoints, notamment à Régina, on a jugé opportun de transférer certains employés de ces bureaux, et autorisé le paiement des dépenses encourues par suite de ces déplacements à même le crédit destiné au paiement des frais de gestion.

Depuis un grand nombre d'années, probablement depuis l'adoption de l'arrêté en conseil du 8 septembre 1871, la politique suivie pour le paiement de ces dépenses a été d'autoriser chacun des cas distinctement, donnant définitivement le montant alloué dans chacun des cas. Le présent arrêté en conseil modifie du tout au tout cette politique suivie jusqu'ici puisque l'on ne fait aucune mention de chacun des fonctionnaires ainsi déplacés ni du montant des dépenses allouées dans chaque cas. Permettez-moi de vous demander si cet arrêté en conseil peut être considéré par d'autres départements comme signifiant que ces départements peuvent obtenir une autorisation générale pour le paiement des dépenses de déplacement des fonctionnaires, ou d'un groupe quelconque de fonctionnaires de ces départements.

L'arrêté en Conseil dont il s'agit semble donner lieu à une certaine incertitude puisqu'il n'est pas indiqué clairement si l'on a l'intention de n'autoriser que certains déplacements jugés avantageux lors de l'adoption de cet arrêté en conseil, ou peu de temps avant l'adoption de cet arrêté, ou si l'on a l'intention d'autoriser également tous les déplacements qui peuvent être faits dans l'avenir de même que ceux qui ont été faits antérieurement à la date de cet arrêté en Conseil.

Comme l'arrêté en conseil du 8 septembre 1871 constitue un règlement général, devant être observé par tous les départements, je suis porté à croire que, si l'on avait l'intention, par le présent arrêté en conseil, de modifier d'une manière quelconque les termes ou l'application du premier ordre en conseil, telle intention aurait dû être explicitement indiquée dans l'arrêté en conseil.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

NOTE.—Cette lettre est restée sans réponse.

Dépenses contingentes du Gouvernement civil: Frais de déplacement des fonctionnaires de départements

BUREAU DE L'AUDITEUR GÉNÉRAL, 8 avril 1925.

MONSIEUR,—En examinant les comptes soumis relativement à vos dépenses au cours de la dernière année financière je constate que dans un certain nombre de cas les frais de déplacement de vos fonctionnaires à Ottawa ont été imputés sur le crédit "Frais de gestion".

A cet égard je dois vous référer à l'ordre en conseil du 7 novembre 1913, concernant les frais de déplacement, qui stipule qu'à partir du 1er avril 1914 tous les frais de déplacement des fonctionnaires publics à Ottawa seront payés à même le fonds des dépenses contingentes du gouvernement civil de chaque ministère intéressé.

Veuillez me laisser savoir si vous avez une autorisation spéciale pour payer les frais susdits à même le crédit pour Frais de gestion au lieu de fonds des dépenses contingentes du gouvernement civil.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

REMARQUE.—Cette lettre est restée sans réponse.

Dépenses contingentes du Gouvernement civil—Avances pour menus frais

BUREAU DE L'AUDITEUR GÉNÉRAL, 15 avril 1925.

MONSIEUR,—On a attiré mon attention sur les avances relativement considérables qui ont été faites aux comptables de certains ministères pour les fins de menues dépenses. En examinant les paiements qui ont été effectués par les divers ministères au cours de la dernière année financière pour les fins de menus frais on constate que dans le cas de certaines avances les sommes payées représentent un montant relativement considérable.

C'est mon opinion que les paiements effectués pour les menus frais devraient être réduits au minimum et que tout paiement de $5 ou plus devrait être effectué séparément sous forme de chèque tiré sur le fonds des dépenses contingentes excepté dans les cas particuliers où il est urgent de faire ces paiements en espèces.

Si un règlement en ce sens était établi il serait possible de réduire sensiblement les avances faites pour les menus frais tout en réduisant proportionnellement le montant d'argent laissé entre les mains des comptables des divers ministères.

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le Comptable des dépenses contingentes, ministère des Finances.

REMARQUE.—Cette lettre est restée sans réponse.

Subsides aux provinces—En vertu des statuts—Payements en trop occasionnés par le versement d'une allocation aux lieu et place de terres publiques

BUREAU DE L'AUDITEUR GÉNÉRAL, le 3 mars 1925.

MONSIEUR,—J'apprends que le ministère de la Justice vient de formuler une opinion à l'effet que, aux termes des statuts y afférents, les versements annuels aux provinces de l'Alberta et de la Saskatchewan, effectués à titre d'allocation en lieu et place d'un don de terres publiques, devraient reposer sur le chiffre de la population à l'époque de chaque recensement quinquennal et non sur le chiffre approximatif fixé entre chaque recensement.

Sous l'empire de cette résolution, une demande reçue tout récemment à l'effet d'accorder une somme de $577,687.50 à la province de la Saskatchewan a subi une modification à nos bureaux et s'est vue réduite à $296,437.50, et ce en vue de ramener le versement présent à ses proportions exactes en même temps que pour remettre au point deux versements en trop effectués dans le cours de 1924.

Quant à la province de l'Alberta, bien que je constate que pendant un certain nombre d'années les versements effectués aient été au point, je me rends compte par ailleurs que pour les deux années et demie qui précèdent le recensement de 1916, les versements ont été en trop.

La population de l'Alberta a été fixée par le recensement de 1911 à 374,663; or aux termes du statut les versements à effectuer, de cette date au recensement quinquennal suivant, auraient dû être de $375,000 par année, ou $187,500 tous les six mois. Cependant, je constate que, à partir du 1er mars 1914, les versements bi-annuels ont été portés à $281,000 parce que, selon les calculs faits, la population s'était élevée à plus de 400,000. Au premier juin 1916, la population établie par le recensement était de 496,525, ce qui justifie l'augmentation des versements effectués après cette date; par ailleurs, il semble que l'on ait payé $93,750 en trop à chacun des cinq versements bi-mensuels effectués du 1er mars 1914 au 1er mars 1916 inclusivement, soit un total de $468,750.

Je confesse que la responsabilité de ces erreurs retombe aussi bien sur nos bureaux que sur les vôtres vu que chacun des versements était censé passer au crible à nos bureaux avant que d'être autorisé, mais je suis d'avis que les statuts relatifs à la question n'ont pas été suffisamment étudiés par les fonctionnaires chargés de la vérification des sommes à verser.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 29 juin 1925.

MONSIEUR,—Je reçois de vos bureaux une demande d'émission d'une autorisation de paiement en faveur de la Banque Impériale du Canada, au nom de l'honorable trésorier provincial de l'Alberta, pour la somme de $353,280.00 à titre de subside dû le 1er juillet 1925.

A cette occasion permettez que je vous rappelle ma lettre à vous adressée le 3 mars dernier et où je vous disais que d'après mon interprétation des statuts la province de l'Alberta avait reçu en trop, pendant les années 1914, 1915 et 1916, une somme globale de $468,750.00 à titre d'allocation en lieu et place de terres publiques. Or j'attends toujours la réponse à cette lettre.

Avant d'accorder cette demande je serai aise d'apprendre de vous la nature des dispositions que vous vous proposez de prendre, à l'occasion, pour assurer le recouvrement des sommes payées en trop.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

BUREAU DE L'AUDITEUR GÉNÉRAL, 6 juillet 1925.

CHER MONSIEUR,—Le ministère des Finances a récemment demandé à l'Auditeur général d'émettre un certificat de caisse en faveur du Trésorier provincial de l'Alberta pour la somme de $353,280, ce qui est le montant du subside dû à cette province le 1er juillet dernier, en vertu des termes de l'Acte de l'Amérique britannique du Nord, de 1907.

En mars dernier l'Auditeur général a signalé au ministère des Finances que selon son interprétation du statut, la province de l'Alberta avait reçu pendant les années 1914, 1915 et 1916, un excédent de paiement s'élevant à $468,750 en tout, en acompte sur l'allocation, au lieu des Terres publiques, tel qu'autorisé par l'article 20 de la Loi de l'Alberta (4 et 5 Edouard VII, chapitre 3).

A cause de cet excédent de paiement, l'Auditeur général m'a prié d'obtenir votre opinion pour savoir s'il serait justifié de refuser de certifier la présente demande, pour le motif que les deniers ne sont pas dus en justice (voir art. 43, Loi du Revenu consolidé et de l'Audition).

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de la Justice.

MINISTÈRE DE LA JUSTICE, le 6 juillet 1925.

CHER MONSIEUR,—J'ai considéré votre lettre du 6 courant et je suis d'avis que l'Auditeur général ne serait pas justifié de refuser de certifier la demande en question, pour le motif que les deniers ne sont pas dus en justice. Comme vous ne l'ignorez pas, l'Acte de l'Amérique britannique du Nord, de 1907, stipule que le Canada accordera chaque année une subvention à la province pour ses besoins locaux, et le maintien de son gouvernement et de son assemblée législative. Dans un cas comme le présent, où la province a reçu un excédent de paiement pour une autre fin, il me semble qu'il incombe au gouvernement de déter-

miner les moyens que l'on emploiera afin de récupérer le montant de l'excédent de paiement, et que l'Auditeur général n'a pas le pouvoir d'enjoindre que ce paiement en trop sera retranché de tout subside dû dans n'importe quelle année. Je suis de plus d'avis que l'Auditeur général a accompli pleinement son devoir en attirant l'attention du gouvernement sur le paiement en trop, et qu'il est inutile pour lui de faire autre chose.

Très sincèrement à vous,

W. STUART EDWARDS, *S.-M. de la J.*

L'Auditeur général adjoint.

Compte ouvert—Fonds N° 2 des successions militaires—Paiement de l'intérêt

BUREAU DE L'AUDITEUR GÉNÉRAL, le 18 février 1925.

MONSIEUR,—Un arrêté en Conseil a été adopté le 12 décembre 1919, basé sur un rapport émanant du ministre de la Milice et de la Défense, dans lequel on faisait remarquer que dans le cours de l'administration des successions des officiers et des soldats décédés de la Force expéditionnaire canadienne, on avait retenu, sans les distribuer, un certain nombre de parts dues à des enfants en bas âge, surtout dans des cas où il n'existait pas de doute que si les parts étaient payées aux parents, les fonds seraient appliqués au profit des enfants bénéficiaires.

Le directeur des successions militaires a proposé de payer ces parts au crédit des enfants bénéficiaires à la caisse d'épargne postale, afin qu'elles portent intérêt, mais les autorités des Postes n'étaient pas consentantes d'assumer cette responsabilité, et en conséquence, l'argent a été laissé entre les mains du Receveur général.

Dans les circonstances, le ministre a recommandé que l'intérêt soit crédité sur ces parts au taux de 5 p. 100 par année, les intérêts devant être compris dans les parts lorsqu'elles seraient en définitive payées aux bénéficiaires. Le Conseil a approuvé cette recommandation.

Bien que l'arrêté en Conseil ne prescrive rien de précis quant aux fonds à même lesquels l'intérêt devra être payé, je suis d'avis que le Conseil avait en vue que votre ministère devait payer l'intérêt à même les fonds disponibles pour le paiement de l'intérêt sur la dette publique. Cependant, je constate que le ministère de la Défense nationale a payé l'intérêt à même son crédit pour le règlement des réclamations de guerre, mais je considère que ce ministère n'était pas justifié d'effectuer ce paiement à même ce crédit.

Comme le paiement de l'intérêt pour l'année financière en cours devra être effectué sous peu, il me fera plaisir de connaître votre avis sur cette question dans un avenir rapproché.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G..adj.*

Le sous-ministre des Finances.

MINISTÈRE DES FINANCES, le 14 mars 1925.

CHER MONSIEUR, — Relativement à votre lettre du 18 écoulé, lorsque la question s'est présentée pour la première fois, la question de la comptabilité a été étudiée avec très grand soin, et il a été décidé que les paiements de l'intérêt dont il s'agit seraient imputés à bon droit sur le crédit pour le règlement des réclamations de guerre. Nous considérons qu'il ne serait pas régulier d'augmenter l'intérêt sur la dette publique par des frais tels que ceux-ci. Le principal montant des parts dues aux enfants en bas âge est résulté des conditions causées par la guerre et l'on peut seulement dire que le compte qui en découle n'est qu'attribuable à ces conditions. Dans les circonstances, l'intérêt devrait être payé à même quelque crédit se rapportant particulièrement à la guerre et ce crédit semblerait en être un pour le règlement des réclamations de guerre.

Outre le fait qu'il ne serait pas régulier ou juste d'imputer les paiements sur l'intérêt sur la dette publique, il faut remarquer que les paiements ont toujours été imputés sur le crédit pour le Règlement, et il en résulterait de graves inconvénients si le changement suggéré était effectué, sans qu'il en découle aucun résultat pratique.

Bien à vous,

J. G. MACFARLANE, *Comptable en chef.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 avril 1925.

CHER MONSIEUR, — J'ai reçu une lettre en date du 14 mars 1925 et signée par M. J. G. Macfarlane, comptable en chef, en réponse à ma lettre adressée à vous-même le 18 février au sujet du paiement des intérêts sur les sommes gardées dans le fonds y mentionné.

La raison donnée par M. Macfarlane a certainement beaucoup de valeur: vu qu'une grande partie de cet argent provient du fait de la guerre, l'intérêt doit être imputé sur quelque crédit relatif à la guerre, et le crédit qui semble le mieux convenir est celui qui concerne le rajustement des réclamations de guerre. Mais il semble que le même argument pourrait s'appliquer également au compte des caisses régimentaires de la Milice et de la Défense affectuées aussi par la guerre et d'une nature similaire à celle du fonds des biens militaires; dans le cas de ces caisses, l'intérêt est porté à la rubrique: Intérêt sur la dette publique.

Je vous ferai aussi remarquer que l'arrêté en conseil du 12 décembre 1919, autorisant l'établissement de ce fonds, dit que l'on avait d'abord l'intention de déposer l'argent de ce fonds au crédit des bénéficiaires dans les caisses d'épargnes postales; mais les autorités du ministère des Poste ont refusé de prendre la responsabilité de s'occuper de ces argents, et ceux-ci, par suite, sont restés entre les mains du Receveur général. Si l'on avait appliqué l'intention première, certes, l'intérêt aurait été imputé sur le compte de l'intérêt de la dette publique, et il me semble logique de les imputer sur ce compte lorsque les fonds sont restés entre les mains du Receveur général.

Pour ces raisons, et bien que ce fonds relativement peu important soit destiné à disparaître des comptes publics dans quelques années, j'ai cru bon d'attirer votre attention sur cette transaction à cause du principe en jeu.

Votre dévoué,

WM. KEARNS, *A.G. adj.*

Le sous-ministre des Finances.

MINISTÈRE DES FINANCES, 4 mai 1925.

CHER MONSIEUR, — J'ai reçu votre lettre du 25 dernier.

Permettez-moi de vous faire remarquer que le cas du fonds noté en marge et celui du compte des caisses régimentaires de la Milice et de la Défense ne sont pas similaires d'après nous. Le fonds des biens militaires est formé de sommes mises au crédit de personnes connues explicitement, et la seule raison qui nous fait garder ce fonds, c'est que les divers comptes ne peuvent être clos tant que les bénéficiaires ne sont pas en âge. En d'autres termes, ce compte est un legs de la guerre et du licenciement des troupes.

D'un autre côté, le compte des caisses régimentaires de la Milice et de la Défense, tout en provenant de l'état de guerre, est formé de sommes dont les bénéficiaires ne sont pas connus, ne peuvent être trouvés, et ne seront probablement jamais connus ni trouvés.

Bien à vous,

R. B. VIETS, *avocat du Trésor.*

L'Auditeur général adjoint.

AUDITOR GENERAL'S REPORT

1924-25

PART "G"

GOVERNOR GENERAL'S SECRETARY'S OFFICE

DETAILS OF EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "G"

SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

DÉTAIL DES DÉPENSES

GOVERNOR GENERAL'S SECRETARY'S OFFICE
SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

SUMMARY—SOMMAIRE

EXPENDITURE—DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
2	G—3	Civil Government Salaries—Traitements du Gouvernement civil—			
		Governor General—Gouverneur général		$ 48,666 66	
		Aides-de-camp		10,000 00	
		Governor General's Secretary—Secrétaire du Gouverneur général—			
		Under statute	$ 2,400 00		
		Voted	3,600 00		
				6,000 00	
		Permanent Staff—Personnel permanent		19,220 00	
				83,886 66	
2	G—3	Civil Government Contingencies — Dépenses contingentes du Gouvernement civil—			
		Printing and stationery	4,455 87		
		Allowance for travel of Governor General	50,000 00		
		Travelling expenses and taxi hire	3,116 55		
		Sundries	7,885 97		
				65,458 39	
					$ 149,345 05
363	G—3	Miscellaneous—Divers—			
		Provisional Bonus Allowance			1,173 00
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			150,518 05

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.
REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 2—Civil Government Salaries—Traitements du Gouvernement civil		
Governor General—Gouverneur général—His Excellency—Son Excellence—Lord Byng	$ 48,666 66	
Governor General's Secretary—Secrétaire du Gouverneur général—A. F. Sladen	6,000 00	
Aides-de-camp	10,000 00	
Permanent Staff—Personnel permanent		
Burt, P. S., clerk-stenographer	1,020 00	
Cross, J. M., senior clerk stenographer	1,620 00	
Crowdy, J. F., deputy to Governor General's Secretary, 9 m. at $4,500, 3 m. at $4,800	4,575 00	
Guy, J., door-keeper (refunded to Casual Revenue, $42)	1,320 00	$ 228 00
Hearnden, E. G., junior clerk	900 00	
Johnson, G., confidential messenger	1,080 00	315 00
Kennedy, F. G., orderly, 3 m. at $710, 9 m. at $770	755 00	315 00
Murton, J. H., senior messenger, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Pereira, F. L. C., assistant deputy, 9 m. at $3,120, 3 m. at $3,240	3,150 00	
Stothers, E. M., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Walker, J. R. M., head clerk, 9 m. at $2,520, 3 m. at $2,640	2,550 00	
Total Salaries—Total des traitements	83,886 66	
Total Provisional Bonus Allowance—Total des allocations du boni provisoire	1,173 00	1,173 00
Total	85,059 66	

Vote 2—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Dept. of Printing and Stationery, supplies	4,455 87
Telephone messages, $435.60; telegrams, $3,916.12; postage, $653.41	5,005 13
Advertising, $574.60; cartage, $209; street car tickets, $150; taxi hire, $864.80	1,798 40
Uniforms for orderlies, $456.88; Hewit's messenger service, $205.65	662 53
Subscriptions to newspapers, $1,209.76; sundries, $74.95	1,284 71
Travelling allowance: His Excellency Baron Byng	50,000 00
Travel, J. F. Crowdy	2,251 75
Total	$65,458 39

AUDITOR GENERAL'S REPORT

1924-25

PART "GG"

DEPARTMENT OF HEALTH

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "GG"

MINISTÈRE DE LA SANTÉ

DÉTAIL DES REVENUS ET DES DÉPENSES

HEALTH DEPARTMENT
MINISTÈRE DE LA SANTÉ

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	GG— 3	Casual Revenue		$ 17,546 33
	GG— 3	Fines and Forfeitures		16,210 11
	GG— 3	Sick Mariners' Fund		184,187 95
		Total Revenue—Total des Revenus		217,944 39
		EXPENDITURE—DÉPENSES		
29	GG— 4	Civil Government Salaries—Traitements du Gouvernement civil—		
		Deputy Minister	$ 6,000 00	
		Asst. Deputy Minister	4,560 00	
		Staff	134,382 54	
			144,942 54	
29		Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	GG— 5	Salaries	$ 7,614 64	
	GG— 6	Miscellaneous	42,216 32	
			49,830 96	
				194,773 50
		Health—Santé—		
63	GG—11	Administration of the Acts respecting Food and Drugs	93,120 76	
64	GG—12	Pollution of Boundary Waters	5,377 96	
65	GG—12	Marine Hospitals	144,987 57	
66	GG—15	Quarantine	197,006 23	
67	GG—17	Immigration Medical Inspection	58,394 94	
68	GG—18	Laboratory of Hygiene	4,997 14	
69	GG—18	Venereal Diseases	142,899 22	
				646,783 82
		Superannuation—Pensions—		
	GG—18	Public Service Retirement Act, 1920		5,642 34
		Miscellaneous—Divers—		
363	GG—18	Provisional Bonus Allowance	13,737 20	
474	GG—18	Canadian Social Hygiene Council	5,000 00	
475	GG—18	Child Welfare Association	5,000 00	
476	GG—18	Mental Hygiene Comity	10,000 00	
	GG—18	Gratuities, C.S. Act, 1918	523 33	
				34,260 53
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		881,460 19

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.

REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Adulteration of Food and Drugs, fees for analyses: Department of Agriculture, $3,095; Department of Customs, $125; various business houses, etc., $125; small payments, $110	3,455	00
Opium and Narcotic Drugs Act: business licenses, $2,942.08; import licenses, $695; export licenses, $40	3,677	08
Patent Medicines Act: registration fees, $1,249; license fees, $4,799	6,048	00
Sundries—		
Department of Customs and Excise, use of launch *Evelyn* at William Head, B.C., Aug. 18, 1924, to Mar. 31, 1925, at $150 per m	1,117	74
Fumigation of ships	1,336	91
Hospital care of ships' passengers	1,571	18
Sales: old yacht, $180; bread and flour, $123.60; various articles and publications, $30.23	333	83
Refunds of previous year's expenditure	6	59
Total	$ 17,546	33

Fines and Forfeitures—Amendes et confiscations

Adulteration of Food and Drugs: penalties collected, $1,775; costs, $575	2,350	00
Opium and Narcotic Drugs Act: penalties collected, $12,701.69; proceeds from sale of goods seized, $1,010.92; cash found in seized effects, $2.50	13,715	11
Patent Medicines Act, penalties collected	145	00
Total	$ 16,210	11

Sick Mariners' Fund—Caisse des matelots malades

Sick Mariners' Dues Collected at Customs Ports, including Outports—Contributions pour les matelots malades, prélevées aux ports d'entrée et aux ports subsidiaires

Nova Scotia: Amherst, $109.24; Baddeck, $209.24; Canso, $159.75; Digby, $120.28; Halifax, $41,725.50; Liverpool, $140.82; Lunenburg, $1,114.06; North Sydney, $1,085.18; Parrsboro, $553.42; Pictou, $308.40; Shelburne, $148.50; Sydney, $4,796.42; Weymouth, $113.90; Windsor, $1,679.17; Yarmouth, $458.26; various ports, $278.02	53,000	16
New Brunswick: Bathurst, $106.96; Campbellton, $730.46; Chatham, $547.36; Moncton, $365.60; Newcastle, $119.10; St. Andrews, $124.66; St. John, $17,292.12; various ports, $73.98	19,360	24
Prince Edward Island: Charlottetown, $541; Summerside, $41.28	582	28
Quebec: Gaspe, $456.86; Montreal, $39,160.02; Paspebiac, $136.56; Quebec, $10,093.48; St. John's, $1,222.42; Three Rivers, $1,089.14; various ports, $124.22	52,282	70
British Columbia: Nanaimo, $3,912.52; New Westminster, $3,750.13; Prince Rupert, $839.26; Vancouver, $33,506.24; Victoria, $18,765.62	60,773	77
	185,999	15
Less—Refunds of dues overpaid	1,811	20
Total	$ 184,187	95

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 29—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre—		
Hon. H. S. Beland, salary under Department of Soldiers' Civil Re-Establishment.		
Deputy Minister—Sous-ministre—		
J. A. Amyot	$ 6,000 00	
Assistant Deputy—Sous-ministre adjoint—		
D. A. Clark	4,560 00	
Staff—Personnel		
Allen A. T., departmental accountant, grade 2	2,460 00	
Anderson, J., departmental accountant, grade 4	3,360 00	
Argue, V. M., file clerk	1,080 00	
Armstrong, M. K. P., departmental librarian, grade 1, 2 m. to May 31 at $1,200 (less half pay; retired)	100 00	$ 21 50
Barclay, M. A., clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Belliveau, L., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Berthiaume, M. M. B. T., junior clerk stenographer, 9 m. at $600, 3 m. at $660	615 00	315 00
Brown, F. H., secretary	3,060 00	
Browning, F. R., laboratory helper, 3 m. at $600, 9 m. at $660	645 00	315 00
Brownrigg, K. E., senior clerk stenographer	1,440 00	
Cassidy, M. J., clerk stenographer, 5 m. to Mar. 31 at $960	400 00	131 25
Clement, V., clerk stenographer	1,140 00	
Collier, F. C., assistant chemist	2,580 00	
Conway, B. J., junior file clerk, 6 m. at $600, 6 m. at $660	630 00	
Cowan, F. W., head clerk	2,880 00	
Cowie, M., clerk stenographer	1,140 00	
Culyer, B. W., medical research assistant, 9 m. at $1,380, 3 m. at $1,440	1,395 00	183 00
Dare, A. M., senior supplies clerk	1,500 00	154 00
Dick, J., assistant chemist	2,220 00	
Doragh, E. E., clerk stenographer, April 1 to July 11 at $1,020 (resigned)	285 16	88 06
Dowd, M. J., junior clerk stenographer, April 1 to July 14 at $900 (resigned)	258 87	
Drouin, G., senior clerk stenographer	1,500 00	
Dunbar, K. M., senior clerk stenographer	1,440 00	
Durack, E. M., clerk stenographer	1,140 00	
Finley, H., junior clerk stenographer, 6 m. at $720, 6 m. at $780	750 00	
Gale, J. J., principal file clerk	2,040 00	
Gavin, A. H., junior clerk stenographer, 4 m. at $600; clerk stenographer, 8 m. at $960	840 00	
Godin, C. H., superintendent marine hospital service	3,360 00	
Gourley, E. C., clerk stenographer	1,080 00	
Harris, N. M., chief, medical research division	5,000 00	
Heagerty, J. J., chief, venereal disease control division	3,720 00	
Hickson, M. I., senior clerk stenographer	1,560 00	94 00
Hill, Margaret, E., clerk stenographer, 12 m. at $1,140 (less 1 d.)	1,136 94	78 00
Hill, Mary E., senior clerk stenographer, 9 m. at $1,380, 3 m. at $1,440	1,395 00	
Jarvis, F. M., file clerk	1,140 00	
Johnson, L. E., assistant chemist	2,580 00	
Kitto, W. V., chemist	3,180 00	
Ladouceur, J., clerk	1,300 00	198 00
Lallier, M. A., senior clerk stenographer	1,440 00	174 00
Lancaster, H. M., chief Dominion analyst, 3 m. at $4,800, 9 m. at $5,100	5,025 00	
Lanthier, G., junior account clerk, 5 m. at $780; clerk book-keeper, 7 m. at $1,020	920 00	
Lavell, M. B., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Lemoine, A., assistant chief Dominion analyst	3,420 00	
Lewis, M., clerk book-keeper, April 1 to Aug. 14 at $1,080 (resigned)	400 65	116 85
Lynch, J., junior account clerk, 7 m. to Mar. 31 at $600 (less 2½ d.)	345 97	181 63
MacDonald, G., clerk, 3 m. at $1,140, July 1 to Aug. 2, a.m., at $1,200 (less $34.89 military pay)	354 95	
MacMurchy, H., chief, child welfare division	4,200 00	
McKibbon, H. L., senior clerk stenographer	1,620 00	
McKinney, J. W., assistant chemist, 9 m. at $2,100, 3 m. at $2,220	2,130 00	
Morgan, C. G., office appliance operator, grade 3, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
Morrisset, M., head translator	3,300 00	
Morse, G. L., clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Noonan, J. V., senior clerk book-keeper	1,560 00	94 00

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 29—Civil Government Salaries–Conc.—**Traitements du Gouvernement civil**–Fin		
Staff–Conc.—*Personnel*–Fin		
O'Brien, H., senior clerk	$ 1,620 00	$ 54 00
O'Brien, L., junior file clerk	780 00	
O'Brien, M. E., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
O'Connor, W., editorial assistant, 6 m. at $1,500, 6 m. at $1,560	1,530 00	
Page, J. D., chief, quarantine, immigration and marine division	5,300 00	
Parry, G. H., principal clerk	2,280 00	
Pilon, E., stores clerk	1,140 00	315 00
Proulx, M. L., clerk stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
Quevillon, H. C., clerk typist	1,080 00	315 00
Reilly, W. J., senior messenger	1,080 00	315 00
Ross, A. H. F., office boy, 3 m. at $300, 6 m. at $330, 3 m. at $360	330 00	
Shaw, J. F., principal clerk book-keeper, 3 m. at $2,160, 9 m. at $2,280	2,250 00	
Sirkin, S., office boy, 3 m. at $330, 6 m. at $360, 3 m. at $390	360 00	
Slater, E., senior clerk stenographer	1,500 00	
Smiles, M. M., junior clerk stenographer, 3 m. at $600, 9 m. at $660	645 00	
Ste. Marie, A. J. L., clerk stenographer	1,260 00	
Stringer, R. F., junior clerk typist, 7 m. to Mar. 31 at $600	350 00	
Stuart, M., junior file clerk	900 00	
Teevens, L. P., head clerk	2,880 00	
Treasure, R. L., senior clerk book-keeper	1,560 00	
Wall, F. T., senior clerk	1,500 00	154 00
Ward, F. W., chemist pharmacologist, 9 m. at $3,480, 3 m. at $3,660	3,525 00	
Washington, E. E., clerk stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
Whalley, M. E., junior chemist	2,040 00	
Whitmore, R. D., assistant chemist	2,460 00	
Wright, A., junior chemist	2,040 00	
Wright, S. E., assistant chemist	2,220 00	
	144,942 54	*4,528 79*
Vote 29—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employees—Personnel temporaire		
Brisson, G., laboratory assistant, June 12 to Sept. 30 at $900	272 50	
Brouse, M. A., junior clerk-stenographer, Aug. 5 to Mar. 31 at $600	393 55	
Burton, D. A., clerk-stenographer, Nov. 4 to Mar. 31 (less 4 d.) at $960	381 68	
Cassidy, M., clerk-stenographer, 7 m. to Oct. 31 at $960	560 00	183 75
Cavanagh, M. M., clerk-stenographer, 3 m. to Sept. 30 at $960	240 00	
Clancy, M. K., junior clerk-stenographer, Aug. 11 to Mar. 31 at $600	383 87	
Guthrie, J. S., laboratory assistant, June 9 to Sept. 30 at $900	280 00	
Gosselin, U. J., junior clerk-stenographer, Feb. 17 to Mar. 21 at $600	55 30	
Henry, W. J., clerk-bookkeeper	1,020 00	315 00
Hewitt, M. A., clerk-stenographer, April 1-3 at $960	8 00	
Holman, J., laboratory helper, Mar. 16-31 at $600	25 81	
Lynch, J., junior account clerk, Aug. 5-31 at $600	43 55	22 86
Parry, B. E., supervising architect	3,300 00	
Storey, M. B., clerk-stenographer, May 19 to July 11 at $960	141 94	
Stringer, R. F., junior clerk-typist, 5 m. to Aug. 31 at $600	250 00	
Webster, M. B., junior clerk-stenographer, 2 m. to July 14 at $600	100 00	
Whitelaw, G., junior clerk-stenographer, Nov. 24 to Feb. 28 (less 2 d.) at $600	158 44	
	7,614 64	*521 61*
Total Salaries—Total des traitements	152,557 18	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	5,050 40	5,050 40
	157,607 58	

Vote 29—Civil Government Contingencies

Dépenses contingentes du Gouvernement civil

Salaries of temporary employees	(Page GG—5)	7,614 64
Department of Printing and Stationery, supplies		20,876 89
H. E. Oliver, reporting conference on Medical Service		201 50
Subscriptions to newspapers and publications, $156; telegrams, $856.99		1,012 99
Express and freight charges, $1,447.56; surgical instruments, $415.50		1,863 06
Postage, $169.56; telephone messages, $163.89; sundries, $260.72		594 17
Travelling expenses: Hon. H. S. Beland, $1,500; Dr. J. A. Amyot, $2,937.01; F. H. Brown, $76.95; Dr. D. A. Clark, $399.10; F. C. Collier, $14.47; F. W. Cowan, $866.91; B. W. Culyer, $15.90; J. Dick, $39.78; Dr. C. H. Godin, $2,294.42; Dr. A. H. Gordon, $9.05; Dr. N. M. Harris, $544.15; Dr. J. J. Heagerty, $615.28; M. I. Hickson, $34.90; L. E. Johnson, $26.25; V. Kitto, $112.88; H. M. Lancaster, $523.42; M. A. Lavoie, $186.05; Dr. H. MacMurchy, $1,270.35; Dr. J. D. Page, $1,353.53; B. E. Parry, $901.74; L. P. Teevens, $190.40; Dr. F. W. Ward, $500.80; R. D. Whitmore, $38.05		14,451 39
Expenses of Provincial Health Officers and others attending meetings of Dominion Council of Health at Ottawa: Dr. J. G. Fitzgerald, Toronto, $123.50; Mrs. C. E. Flatt, Saskatoon, $335.95; Dr. A. C. Jost, Halifax, $228.70; Dr. W. C. Laidlaw, Edmonton, $470.85; Dr. A. Lessard, Quebec, $81.40; Dr. D. H. McCallum, Winnipeg, $249.65; Dr. J. W. S. McCullough, Toronto, $126.71; Dr. G. G. Melven, Fredericton, $169.40; B. Merson, Toronto, $153; Dr. E. M. A. Savard, Montreal, $44.45; Dr. M. M. Seymour, Regina, $464; W. F. Stephen, Huntingdon, $79.75; Mrs. F. B. Tessier, Quebec, $68.42; Dr. H. E. Young, Victoria, $620.54		3,216 32
Total		$ 49,830 96

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 63—Administration of the Acts respecting Food and Drugs—Administration des lois concernant les produits alimentaires et les drogues			
Inspection of Food and Drugs—Inspection des produits alimentaires et des drogues ($47,572.69)			
Nova Scotia—Nouvelle Ecosse—			
McKeen, E. T., Sydney, inspector	$ 1,560 00	$ 94 00	$ 92 37
Waugh, R. J., Halifax, senior inspector	1,860 00	.....	205 61
New Brunswick—Nouveau Brunswick—			
Kimball, R. R., St. John, inspector, 9 m. at $1,320, 3 m. at $1,380	1,335 00	104 88	143 61
Quebec—Québec—			
Costigan, J. J., Montreal, senior inspector	1,860 00	.....	663 48
Gingras, U. L., Three Rivers, inspector, 3 m. at $1,440, 9 m. at $1,500	1,485 00	158 97	359 23
O'Donnell, J., Quebec, inspector, 3 m. at $1,440, 9 m. at $1,500.	1,485 00	158 97	346 72
Rochon, J., St. Hyacinthe, inspector, 9 m. at $1,440, 3 m. at $1,500	1,455 00	168 99	862 78
St. Onge, J., Montreal, inspector, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00	353 35
Ontario—			
Abrams, C. E., Guelph, inspector, 9 m. at $1,320, 3 m. at $1,380	1,335 00	.....	278 33
Cooke, A. W., Hamilton, inspector, 3 m. at $1,440, 9 m. at $1,500	1,485 00	158 97	195 48
Dager, H. J., Toronto, senior inspector	1,860 00	.....	389 33
Davidson, D., Toronto, inspector, 12 m. to Mar. 24, 1925	1,200 00	258 74	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. Détail des Traitements–Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 63—Administration of the Acts respecting Food and Drugs–Conc.—Administration des lois concernant les produits alimentaires et les drogues–Fin			
Inspection of Food and Drugs–Conc.—Inspection des produits alimentaires et des drogues–Fin.			
Ontario—*Conc.—Fin*—			
Leckie, T. L., Ottawa, senior inspector	$ 1,860 00	.....	$ 459 41
Maisonneuve, J., Fort William, inspector, 3 m. at $1,440, 9 m. at $1,500	1,485 00	$ 158 97	737 20
Moon, W. R., Sudbury, inspector	1,260 00	.....	706 35
Parker, H. J., Belleville, inspector	1,440 00	174 00	316 72
Wilson, W. E., London, inspector, 3 m. at $1,440, 9 m. at $1,500	1,485 00	158 97	239 24
Manitoba—			
Cosgrove, J. B., Winnipeg, senior inspector, 7 m. to Oct. 31 at $1,860	1,085 00	.....	82 49
Hughes, E. L., Brandon, inspector	1,440 00	.....	191 20
Thompson, G. W., Winnipeg, senior inspector, 5 m. to Mar. 31 at $1,620	675 00	22 50	83 52
Saskatchewan—			
Danis, J. M., Saskatoon, inspector (part time)	600 00	.....	35 74
Kirby, F. A., Regina, inspector, Jan. 29 to Mar. 31 at $1,200	209 68	45 08	
Thompson, G. W., Regina, inspector, 6 m. at $1,260, Oct. 1 to 31 at $1,320	740 00	114 50	111 92
Alberta—			
Hibbs, H. G., Calgary, inspector, 3 m. at $1,440, 9 m. at $1,500	1,485 00	158 97	145 80
McEachran, J. G., Edmonton, inspector, 3 m. at $1,380, 9 m. at $1,440	1,425 00	.....	121 74
British Columbia—Colombie-Britannique—			
Cullen, John, Vancouver, inspector, 7 m. at $1,260; senior inspector, 5 m. at $1,620	1,410 00	138 00	335 91
Rickey, J. A., Vancouver, senior inspector, 7 m. to Oct. 31 at $2,100	1,225 00	.....	187 25
Ritchie, W. S., Victoria, inspector, 3 m. at $1,320, 9 m. at $1,380	1,365 00	.....	153 72
Laboratories—Laboratoires ($21,714.49)			
Halifax ($5,255.86)—			
Dillman, T., caretaker (part time)	240 00		
Forward, C. C., chemist	3,180 00		
Smith, M. E., assistant chemist, April 1 to July 25 at $2,220	704 19		
Whyte, E. F., assistant chemist, Sept. 17 to Mar. 31 at $2,100	1,131 67		
Montreal ($5,818.95)—			
Couture, A. P., assistant chemist	2,580 00		
Valin, J. G. A., chemist	3,180 00	.....	58 95
Winnipeg ($5,268.33)—			
Forster, E. L. C., chemist	3,180 00		
Green, W. E., assistant chemist, April 1 to June 6 at $2,100	385 00		
Watson, H. A., assistant chemist, June 9 to Mar. 31 at $2,100	1,703 33		
Vancouver ($5,371.35)—			
Davidson, W. A., chemist, 6 m. at $2,700, 6 m. at $2,820	2,760 00	.....	31 35
Hill, W. H., assistant chemist	2,580 00		
	59,143 87	*2,254 51*	*7,888 80*
Vote 64—Pollution of Boundary Waters—Pollution des eaux limitrophes			
Ferguson, G. H., chief marine sanitary engineer, Mar. 25, 1924, to ar. 31, 1925 (less 18 d.), at $3,600	3,489 03	.....	1,854 17
Vote 66—Quarantine—Quarantaine			
Quarantine—Quarantaine ($96,711.14)			
Halifax, N.S. ($16,194.49)—			
Bates, G. T., engineer *SS. Minoca*, $1,800, living allowance, $300	2,100 00	.....	31 00
Doyle, L. A., mate, *SS. Minoca*, $1,440, living allowance, $300	1,740 00		

HEALTH—SANTÉ

Details of Salaries–Con. / Détail des Traitements–Suite	Salary / Traitement	Bonus / Boni	Expenses / Dépenses
Vote 66—Quarantine–Con.—Quarantaine–Suite			
Quarantine–Con.—Quarantaine–Suite			
Halifax, N.S.—*Conc.*—			
Edwards, Rev. D., chaplain (part time)	$ 100 00		
Giles, C., hospital attendant, Nov. 17 to Mar. 14 at $360, living allowance, $118	235 55	$ 102 85	
Graham, Dr. J. V., medical officer, grade 1, $2,760, living allowance, $500	3,260 00		
Hardy, C., caretaker, 10 m. to Mar. 31 at $960	800 00	262 50	
Himmelman, F., graduate nurse	1,080 00	174 00	
Holland, J. C., hospital guard, Mar. 18 to 31 at $660	24 84	11 85	
Kennedy, L., assistant engineer, *SS. Minoca*, April 1 to 13 at $1,500, living allowance, $10.83	65 00		
O'Brien, J. W., caretaker, $660, living allowance, $100	760 00	157 50	
Pye, C. E., captain, *SS. Minoca*, $1,920, living allowance, $300	2,220 00		
Quinan, Rev. John, chaplain (part time)	100 00		
Smith, E., hospital steward, 4 m. to Mar. 31 at $1,380, living allowance, $140	600 00	.....	$ 82 85
Sullivan, R. A., hospital attendant, April 1 to Nov. 7 at $600	361 67	189 88	
Zwicker, A., assistant engineer, *SS. Minoca*, April 14 to Mar. 31 at $1,500, living allowance, $289.17	1,735 00		
North Sydney, N.S. ($2,159.09)—			
Fraser, J. L., hospital attendant, 2 m. to May 31 at $400, living allowance, $23.32	89 99	52 50	
Lewis, C. H., hospital attendant, 10 m. to Mar. 31 at $360, living allowance, $116.60	416 60		
Rindress, Dr. H., medical officer, grade 1 (part time)	1,600 00		
Charlottetown, P.E.I. ($1,072.18)—			
Henry, M., hospital attendant, $400, living allowance, $140	540 00	315 00	
Ross, Dr. A., medical officer, grade 1 (part time), April 1 to Oct. 16 at $400	217 18		
Chatham, N.B. ($1,325)—			
McFarlane, T., hospital attendant, $420, living allowance, $140	560 00	315 00	
Losier, Dr. A. J., medical officer, grade 1 (part time)	450 00		
St. John, N.B. ($12,561.31)—			
Danielsen, L. F., electrician engineer, 9 m. at $1,500, 3 m. at $1,560	1,515 00		
Delaney, A. E., graduate nurse, 4 m. to Mar. 31 at $1,080	360 00	51 36	27 85
Ennis, J., caretaker	1,080 00	186 00	
Hargrove, F., boatman	1,800 00		
Hargrove, J. W., hospital steward, 3 m. at $1,260, 9 m. at $1,380, living allowance, $120	1,470 00	61 00	
Heans, E. O., engineer, *Salucan*	1,200 00	.....	40 45
Kennedy, E. T., caretaker	1,080 00	186 00	
MacCallum, J., elementary teacher, 3 m. at $40, 7 m. at $45	435 00		
Rutherford, Dr. R. T., medical officer, grade 1	3,000 00	.....	68 65
Grosse Isle, Que., including Father Point and Savard Park Hospital ($36,425.17)—			
Aylen, Dr. W. W., medical officer, grade 2, $3,360, living allowance, $693.33	4,053 33	.....	115 48
Bilodeau, Mrs. A., matron, April 21 to Nov. 30 at $480	293 33		
Bisson, G., senior hospital guard, 9 m. at $1,020, 3 m. at $1,080	1,035 00	282 75	68 70
Blanchet, J., acting engineer, *S.S. Alice*, Sept. 2 to 12 at $5 per d.	55 00		
Buteau, H., quartermaster *S.S. Alice*, April 16 to Nov. 30 at $900	562 50		
Cloutier, P., senior clerk	1,440 00	94 00	
Delaney, A. E., graduate nurse, 8 m. to Nov. 30 at $1,080	720 00	102 64	27 65
Doyon, J. C., elementary teacher, 3 m. to June 30 at $25	75 00		
Dube, A., 2nd engineer, *S.S. Alice*, 9 m. at $1,500, 3 m. at $750	1,312 50		
Fournier, L., captain, *S.S. Alice*, 7 m. to Nov. 30 at $1,740, 4 m. at $870	1,305 00		
Gamache, A., hospital attendant, April 16 to 30 at $600, winter guardian, $50, living allowance, $2.50	77 50	26 25	
Gaumond, J., stationery engineer	1,140 00	306 05	
Gomery, Rev. H., chaplain	1,200 00		
Hamel, J., hospital attendant, April 16 to Nov. 30 at $600, winter guardian, $50, living allowance, $202.50	627 50	210 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. **Détail des Traitements**—Suite	Salary Traitement	Bonus Boni	Expenses Dépenses
Vote 66—Quarantine—Conc.—**Quarantaine**—Fin			
Quarantine—Conc.—*Quarantaine—Fin*			
Grosse Isle, including Father Point and Savard Park Hospital—*Conc.*—			
Hoffman, A., mate, *S.S. Alice*, 8 m. at $1,500, 4 m. at $750	$ 1,250 00		
Jack, D. M., graduate nurse, April 29 to Nov. 30 at $900	530 00		
Jacques, J., stationary engineer, 6 m. at $1,320, 6 m. at $1,440	1,380 00	$ 178 67	
Laliberte, A., electrician engineer, 6 m. to Sept. 30 at $1,620	810 00		
Lapointe, A., chief engineer, *S.S. Alice*, 9 m. at $1,800, 3 m. at $900	1,575 00		
Lavallee, J., captain, *S.S. Alice*, April 1 to 30 at $1.920	160 00		
Letourneau, E., steward, April 16 to Nov. 30 at $1,020	637 50		
Lindsay, M., graduate nurse	1,080 00	.....	$ 192 90
Martineau, Dr. G. E., medical officer, grade 3	3,960 00	.....	365 83
Nicole, Rev. H., chaplain	1,200 00		
Peloquin, Dr. J. B., medical officer, grade 1, 9 m. at $2,400, 3 m. at $2,520	2,430 00	.....	6 00
Perreault, J. C., elementary teacher, 7 m. to Mar. 31 at $25	175 00		
Picard, L., assistant steward, *S.S. Alice*, May 3 to Nov. 30 at $840	485 48		
Piegay, Dr. J. B., medical officer, grade 1, 3 m. at $2,520, 9 m. at $2,640	2,610 00	.....	8 85
Smith, E., hospital steward, 8 m. to Nov. 30 at $1,380, living allowance, $14	934 00		
Wade, S., graduate nurse	1,080 00	213 71	32 05
William Head, B.C. ($24,525.43)—			
Brown, Dr. C. P., medical officer, grade 3, 3 m. at $3,600, 9 m. at $3,780	3,735 00	.....	416 72
Cox, Dr. H. P., medical officer, grade 1	2,880 00		
Cornwall, I. E., electrician engineer	1,620 00		
Gibson, J., stores clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	213 00	
Gray, P. O., hospital steward, $1,380, living allowance, $120.	1,500 00	48 26	
Hawkins, J., caretaker	1,080 00	315 00	
Hawkins, W. E., caretaker	1,080 00	248 00	
Lee, A. A., caretaker, 6 m. at $960, 6 m. at $1,020	990 00	305 50	
Rhode, F., caretaker	1,080 00	248 00	
Robertson, G. D., captain, *S.S. Madge*	1,920 00		
Soule, M. E., elementary teacher, $550, living allowance, $272.70	822 70	262 50	
Tracey, J., assistant engineer	1,560 00		
Tumilty, J., chief engineer	1,800 00		
Williamson, W., caretaker, 9 m. at $960, 3 m. at $1,020	975 00	300 75	
Danzig, Poland ($2,448.47)—			
Partridge, V. R., principal clerk	1,800 00	.....	648 47
Leprosy—Maladie de la lèpre ($6,960)			
Tracadie, N. B., Lazaretto ($3,480)—			
Doucet, Rev. J. A., chaplain (part time)	400 00		
Forsyth, Rev. David, chaplain (part time)	200 00		
Langis, Dr. J. A., medical officer, grade 1	2,880 00		
Bentinck Island, B.C., Lazaretto ($3,480)—			
McKee, H. T., attendant	1,320 00		
McKee, Mrs. H. T., graduate nurse	1,080 00		
Pears, G. C., attendant	1,080 00		
Public Works Health Act—Loi d'hygiène des Travaux publics ($4,187.97)			
Clendenan, Dr. A. E., Vancouver and Victoria, medical officer, grade 1, $2,880, living allowance, $490.83	3,370 83	.....	817 14
	99,488 00	*5,420 52*	*2,950 59*

Details of Salaries—Conc. — Détail des Traitements—Fin	Salary — Traitement	Bonus — Boni	Expenses — Dépenses
Vote 67—Immigration Medical Inspection—Inspection médicale des immigrants			
Beauchamp, Dr. G. E., Montreal, medical officer, grade 1 (part time), 13 m. to Mar. 31 at $1,500	$ 1,625 00		
Bell, Dr. A. McK., Quebec and St. John, medical officer, grade 1, April 1 to 24 at $2,640, April 25 to June 30 at $2,520, 9 m. to Mar. 31 at $2,640, living allowance, $503.33	3,121 33	.....	$ 44 27
Elliott, Dr. G. W., Portland, Me., medical officer, grade 1, 8 m. to Oct. 31 at $3,000 (position abolished)	2,000 00		
Ellis, Dr. W. L., St. John, medical officer, grade 1 (part time), 7 m. to Sept. 30 at $2,000; (full time) 6 m. to Mar. 31 at $2,400; living allowance, $138.71	2,505 45	.....	9 35
Gilbert, Dr. J. L., Quebec medical officer, grade 1 (part time), April 26 to Nov. 23 at $1,800	1,040 00		
Gouthro, Dr. H. P., Halifax, medical officer, grade 1, 4 m. to June 30 at $2,520, 9 m. at $2,640	2,820 00		
Greenwood, Dr. A. B., Quebec, St. John, and Ottawa, medical officer, grade 1, 6 m. at $2,640, 6 m. at $2,760, living allowance, $472.58	3,172 58	.....	28 20
Gurd, Dr. D., Montreal, medical officer, grade 1 (part time), 13 m. to Mar. 31 at $1,500	1,625 00		
Jeffs, Dr. H. B., London, England, medical officer, grade 2, 4 m. to June 30 at $3,000, 9 m. at $3,120, living allowance, $809.50	4,149 50	.....	2,367 03
Laurin, Dr. H., Quebec, medical officer, grade 2, 4 m. to June 30 at $3,240, 9 m. at $3,360	3,600 00		
Lawlor, A. M., Quebec and Halifax, 10 m. to Dec. 31 at $960, 3 m. at $1,020, living allowance, $126.45	1,181 45	.....	14 30
MacLaren, Dr. H., Quebec and Halifax, Mar. 1 to 31, 1924, at $2,640, 12 m. at $2,760, living allowance, $549.88	3,529 88	.....	24 60
Milne, Dr. G. L., Victoria, medical officer, grade 1, 7 m. to Oct. 31 at $2,400 (retired)	1,400 00		
Meech, Dr. L. R., North Sydney, medical officer, grade 1 (part time), 13 m. to Mar. 31 at $1,200	1,300 00		
Monro, Dr. A. S., Vancouver, medical officer, grade 1 (part time)	1,600 00		
Nadeau, Dr. E., Quebec, medical officer, grade 3, 13 m. to Mar. 31 at $3,960	4,290 00	.....	50 40
Parks, Dr. M., Quebec and St. John, 4 m. to June 30 at $2,520, 9 m. at $2,640, living allowance, $693.33	3,513 33	.....	33 90
Parney, Dr. F. S., London, England, medical officer, grade 1, 11 m. to Mar. 31 at $2,880, living allowance, $747.50	3,387 50	.....	1,324 63
Robertson, Dr. J. M., Quebec, St. John, and Ottawa, Mar. 1 to Nov. 24, 1924, at $2,400, Nov. 25 to Mar. 31 at $2,640, living allowance, $520	3,204 00	.....	60 71
Tremayne, Dr. H. E., Prince Rupert, medical officer, grade 1 (part time), 13 m. to Mar. 31 at $600	650 00		
	49,715 02	.....	*3,957 39*
Total ($236,161.90)	211,835 92	7,675 03	16,650 95

RECAPITULATION—RÉCAPITULATION

Administration of the Acts respecting Food and Drugs	(Page GG— 7)	67,032 67
Pollution of Boundary Waters	(Page GG— 7)	5,343 20
Quarantine	(Page GG— 9)	102,438 59
Immigration Medical Inspection	(Page GG—10)	53,672 41
Provisional Bonus Allowance	(Page GG—10)	7,675 03
Total		$ 236,161 90

Vote 63—Administration of the Acts respecting Food and Drugs Administration des lois concernant les produits alimentaires et les drogues

Advisory Board for Food Standards—Conseil consultatif sur les produits alimentaires modèles ($800)

Retaining fees as members, 12 m. to Mar. 31: Dr. J. T. Donald, Montreal, $400; Dr. A. McGill, Gambier, Ohio, $400	800 00

Proprietary or Patent Medicine Advisory Board—Conseil consultatif sur les médicaments brevetés dits "Proprietary" ($2,085.30)

Retaining fees as members, 12 m. to Mar. 31: Dr. A. D. Blackader, Montreal, $500; Prof. C. F. Hubner, Toronto, $500, travel, $34.10; Prof. J. E. W. Lecours, Montreal, $500, travel, $22.60; Dr. R. D. Rudolph, Toronto, $500, travel, $28.60	2,085 30

Inspection of Food and Drugs—Inspection des produits alimentaires et des drogues ($47,572.69)

Officials: Salaries and bonus, $39,774.19; expenses, $7,798.50.....(Page GG—6)	47,572 69

Laboratories—Laboratoires ($28,665.48)

Halifax $(5,808.32)—	
Salaries of officials .....(Page GG—7)	5,255 86
Chemical and laboratory supplies, $259.22; electricity and gas, $121.52; sundry outlay, $171.72	552 46
Montreal ($6,503.09)—	
Officials: salaries, $5,760; expenses, $58.95.....(Page GG—7)	5,818 95
Chemical and laboratory supplies, $514.79; ice, $72.50; sundries, $96.85....	684 14
Winnipeg ($5,556.27)—	
Salaries of officials .....(Page GG—7)	5,268 33
Chemical and laboratory supplies, $61.60; telephone rental, $81; sundries, $145.34	287 94
Vancouver ($6,449.34)—	
Officials: salaries, $5,340; expenses, $31.35.....(Page GG—7)	5,371 35
Chemical and laboratory supplies, $549.47; electricity and gas, $169.66; telephone service, $107.87; sundries, $250.99	1,077 99
Ottawa ($4,348.46)—	
Ritter auto compressor, $260.10; electric oven, $245; alcohol, $215.58; microscope, $175; solution balances, 2, $130; sundry laboratory apparatus and supplies, $1,921.54; chemicals, $472.91; ice, $400; freight and cartage, $141.76; express, $102.73; sundries, $283.84	4,348 46

General Expenses—Dépenses en général ($16,663.44)

Confidential information *re* illegal narcotic shipments between Switzerland and Canada, N. C. Haag, Bale, Switzerland		635 45
Legal expenses and taxed costs		10,191 72
Expenses of expert witnesses, $452.25; stenographic services, $337.40; sundries, $133.64		923 29
Department of Printing and Stationery, supplies		4,912 98
		95,786 91
LESS—Provisional Bonus Allowance .....(Page GG—18)	2,254 51	
Refund of duty on alcohol for laboratories	411 64	
		2,666 15
Total		$ 93,120 76

Vote 64—Pollution of Boundary Waters—Pollution des eaux limitrophes

Salary and expenses of official	(Page GG—7)	5,343 20
Department of Printing and Stationery, supplies		34 76
Total	$	5,377 96

Vote 65—Marine Hospitals—Hôpitaux de marine

Nova Scotia—Nouvelle-Ecosse ($54,648.57)—	
Advocate Harbour: port physicians: Dr. M. F. Fillmore, 8 m. to Mar. 31 at $200, Dr. F. L. Hill, 7 m. to July 31 at $350	337 50
Amherst: medical services, $260; hospital treatment, $162.50	422 50
Annapolis Royal, Dr. L. B. Braine, port physician	250 00
Antigonish: hospital treatment, $204; transportation, $41.25	245 25
Arichat: Dr. G. R. Deveau, port physician, 15 m. to Mar. 31 at $300; rent of room, 12 m. to Dec. 31, $120; board and nursing, $38	533 00
Barrington Passage, Dr. H. H. Banks, port physician	200 00
Bear River: Dr. A. B. Campbell, port physician, 15 m. to Mar. 31 at $150; board and nursing, $96	283 50
Bridgewater: Dr. F. R. Davis, port physician, 15 m. to Mar. 31 at $300; other medical services, $95; hospital treatment, $326	796 00
Canso: Dr. P. A. McGarry, port physician, 15 m. to Mar. 31 at $550; rent of room, 12 m. to Dec. 31, $120; board of sick seamen, $58	865 50
Chetichamp: Dr. L. J. Leblanc, port physician, 15 m. to Mar. 31 at $400; board of sick seamen, $40	540 00
Clark's Harbour, Dr. G. W. Brown, port physician, 15 m. to Mar. 31	250 00
Clementsport: medical services, $145.25; board of sick seamen, $89	234 25
Digby: Dr. W. F. Read, port physician, 15 m. to Mar. 31 at $400; rent of room, 9 m. to Dec. 31, $90; board of sick seamen, $49.50	639 50
East Jeddon, medical services	106 50
Freeport: Dr. A. F. Weir, port physician, 15 m. to Mar. 31 at $400; transportation of sick seamen, $4.60	504 60
Glace Bay: port physicians: Dr. M. Dodd, 6 m. to June 30 at $150; Dr. J. McKiggan, 2 m. to Sept. 30 at $250; Dr. M. T. Sullivan, July 11 to Mar. 31 at $150	225 14
Halifax: medical services, $17.70; hospital treatment: Halifax City Tuberculosis Hospital, $1,641, City Health Board, $19.30, Victoria General Hospital, $15,168; ambulance, $99; X-ray, $15; part of funeral expenses of late seaman E. Hodge, $32.76	16,992 76
Hantsport, Dr. F. R. Shankel, port physician, 15 m. to Mar. 31	312 50
Kentville: hospital treatment, $1,470; X-ray, etc., $11.75	1,481 75
La Have: medical services, $443.55; nursing, $125; transportation, $3	571 55
Liverpool: Dr. C. S. Hennigar, port physician, 15 m. to Mar. 31 at $400; rent of room, 12 m. to Dec. 31, $120; board and nursing, $819; sundries, $5	1,444 00
Lockeport: Dr. C. T. Lockewood, port physician, 15 m. to Mar. 31 at $400; rent of room, 12 m. to Dec. 31, $120; board of sick seamen, $49	669 00
Louisburg: Dr. F. O'Neil, port physician, $250; rent of room, 9 m. to Dec. 31, $135; board of sick seamen, $14; hospital supplies, $6.24	405 24
Lunenburg ($4,745.29)—	
Dr. A. E. G. Forbes, port physician, 3 m. to Mar. 31, 1924, at $600, 3 m. at $750, 9 m. at $960; G. S. Miller, hospital attendant, $300, living allowance, $180; medical services, $75; hospital treatment, $666.50.	2,279 00
Repairs to hospital, $1,042.97; coal and wood, $440.33; furniture and bedding, $271; telephone rent, gas and electricity, $109.19; small items, $122.96.	1,986 45
Surgical instruments, drugs and medical supplies	479 84
Mahone Bay, Dr. J. S. Chisholm, port physician, 15 m. to Mar. 31	250 00
Margaree Harbour, Dr. L. J. Leblanc, port physician	250 00
Middleton: Dr. F. S. Messenger, port physician, 15 m. to Mar. 31 at $250; hospital treatment, $33; transportation, $3	348 50

Vote 65—Marine Hospitals—Continued—**Hôpitaux de marine**—Suite

Nova Scotia-*Conc.*—Nouvelle-Ecosse-*Fin*	
New Glasgow: medical services, $85; hospital treatment, $65	150 00
North Sydney: Dr. T. H. Smith, port physician, 15 m. to Mar. 31, at $750; other medical services, $10; hospital treatment, $670; ambulance, $10; Sailors' Institute, grants for 1923-24 and 1924-25, $400	2,027 50
Parrsboro: Dr. E. Jeffers, port physician, $300; transportation of sick seamen, $2.60	302 60
Pictou: Dr. M. R. Young, port physician, 15 m. to Mar. 31 at $500; hospital treatment, $165	790 00
Port Greville: Dr. F. L. Hill, port physician, 7 m. to July 31 at $150, 8 m. at $300; board of sick seamen, $12; transportation, $15.85	315 35
Port Hawkesbury: Dr. J. R. MacLeod, port physician, 15 m. to Mar. 31 at $400; board of sick seamen, $43.50	543 50
Port Morien: Dr. A. K. Roy, port physician, 3 m. to Mar. 31, 1924, at $125; other medical services, $3.50	34 75
Pubnico, Dr. C. J. Fox, port physician, 15 m. to Mar. 31	312 50
Riverport: medical services, $440.95; board and nursing, $230.06	671 01
Rose Bay: medical services, $163.50; nursing, $50	213 50
St. Peter's, port physicians: Dr. J. McKiggan, 6 m. to June 30 at $250; Dr. J. A. McDonald, Sept. 1 to Feb. 28 at $250	250 00
Sandy Cove, Dr. F. E. Rice, port physician, 15 m. to Mar. 31	375 00
Shelburne: Dr. L. P. Churchill, port physician, 15 m. to Mar. 31 at $250; rent of room, 6 m. to Dec. 31, $60; board of sick seamen, $4; hospital supplies, $32.50	409 00
Springhill: hospital treatment, $465; transportation, $2.15	467 15
Sydney ($8,756.22)—	
Dr. E. J. Johnstone, medical officer, grade 1, (part time), balance of salary, 1923-24, $50, 3 m. at $1,000, 9 m. at $1,320; hospital attendants: M. Muggah, $300, living allowance, $180, R. S. Muggah, $420, living allowance, $180; medical services, $180; hospital treatment, $2,425.25; nursing, $350; sundries, $35	5,360 25
Furniture, bedding, clothing, kitchen utensils, etc., for hospital, $987.24; repairs to hospital, $920.67; coal and wood, $775.06; drugs and medical supplies, $515.98; electricity and electrical supplies, $317.94; laundry, $312.94; shades, awnings and window screens, $203.88; small payments, $442.26	4,475 97
Weymouth: Dr. E. O. Hallett, port physician, 15 m. to Mar. 31 at $125; transportation of sick seamen, $3.85	160 10
Windsor, port physicians: Dr. J. St. C. MacKay, 8 m. to Aug. 31 at $350; Dr. E. E. Bissett, Aug. 8 to Mar. 31 at $350	460 08
Yarmouth: Dr. C. K. Fuller, port physician, 6 m. to June 30 at $750, 9 m. at $960; other medical services, $255; hospital treatment, $1,361.50; ambulance, $35; X-ray and medicines, $43.05	2,789 55
Expenditure at various ports: medical services, $546.70; board of sick seamen, $75.43; transportation, $14.80	636 93
New Brunswick—Nouveau-Brunswick, ($14,955.71)—	
Alma, Dr. S. C. Murray, port physician, 3 m. to Mar. 31, 1924	50 00
Bathurst, Dr. J. C. Meahan, port physician, 15 m. to Mar. 31	312 50
Campbellton: Dr. H. Lunam, port physician, 6 m. to June 30 at $500, 9 m. at $720; other medical services, $20; hospital treatment, $295	1,105 00
Caraquet, Dr. F. X. Comeau, port physician, 15 m. to Mar. 31	250 00
Chatham: Dr. A. J. Losier, port physician, 6 m. to June 30 at $450, 9 m. at $600; hospital treatment, $597.50; supplies, $31.63	1,304 13
Dalhousie, Dr. J. R. Disbrow, port physician, 15 m. to Mar. 31	312 50
Grand Harbour: medical services, $183.75; board of sick seamen, $63.55	247 30
Hillsboro, Dr. J. T. Lewis, port physician, 15 m. to Mar. 31	187 50
Moncton, Dr. H. H. Coleman, port physician, 15 m. to Mar. 31	250 00
North Head: medical services, $101.42; board and nursing, $25; transportation, $3	129 42
Port Elgin, Dr. W. S. Fitzpatrick, port physician, 12 m. to Dec. 31	150 00
River Glade: hospital treatment, $205.71; sundries, $5.40	211 11

Vote 65—Marine Hospitals—Continued—**Hôpitaux de marine**—Suite

New Brunswick–*Conc.*—Nouveau-Brunswick–*Fin*	
St. John, hospital treatment: St. John County Hospital, $1,410; Infirmary, $171; General Public Hospital, $8,076; transportation, $60; ambulance, $29; funeral expenses of seaman J. Pitman, $50; Seamen's Mission Society, annual grant, $200	9,996 00
Shediac, Dr. J. Legere, port physician, 3 m. to Mar. 31, 1924	50 00
Shippigan, medical services	107 00
Expenditure at various ports: medical services, $166.25; hospital treatment, $105; ambulance, $18; transportation, $4	293 25
Prince Edward Island—Ile du Prince-Edouard, ($3,720.55)—	
Charlottetown: hospital treatment, $2,363; sundries, $12.55	2,375 55
Murray Harbour, Dr. L. Brehaut, port physician, 15 m. to Mar. 31	125 00
Souris: Dr. A. McLean, port physician, 15 m. to Mar. 31 at $400; rent of room, 12 m. to Dec. 31, $120	620 00
Summerside, Dr. J. F. McNeil, port physician, 15 m. to Mar. 31	500 00
Medical services at various ports	100 00
Quebec—Québec ($31,161.22)—	
Chicoutimi: Dr. A. Riverin, port physician, $300; hospital treatment, $210.	510 00
Gaspé: Dr. F. W. Macartney, port physician, 3 m. to Mar. 31, 1924, at $200, 12 m. at $300; board of sick seamen, $26	376 00
Levis, hospital treatment	456 00
Magdalen Islands, Amherst and Grindstone: medical services, $121; board of sick seamen, $91	212 00
Matane: medical services, $44.50; board of sick seamen, $58; sundries, $10.50.	113 00
Montreal ($22,122.50)—	
Annual grants: Catholic Sailors' Club, $200; Montreal Sailors' Hostel, $200; Montreal Sailors' Institute, $200	600 00
Montreal General Hospital: treatment of seamen, $12,177; ambulance, $196.50	12,373 50
Notre Dame Hospital: treatment of seamen, $7,314; ambulance. $17.50..	7,331 50
Royal Victoria Hospital: treatment of seamen, $1,294.50; ambulance, $15; sundries, $7.50	1,317 00
Treatment at various hospitals: Alexandra Hospital, $126; Hotel Dieu de St. Joseph, $54; St. Paul's Hospital, $17.50; Grace Dart Home, $288; ambulance, $15	500 50
Paspebiac, port physicians: Dr. J. L. DeWolfe, 3 m. to Mar. 31, 1924, at $125; Dr. L. P. Desy, July 15 to Mar. 31 at $200	173 72
Port Alfred: Dr. C. Simard, port physican, 15 m. to Mar. 31 at $400; rent of room, 12 m. to Dec. 31, $180	680 00
Quebec ($4,976.00)—	
Annual grants: Catholic Seamen's Club, $200; Quebec Seamen's Institute, 1923-24, $200	400 00
Hospital treatment: Hotel Dieu du Précieux-Sang, $597; Jeffrey Hale's Hospital, $3,964; ambulance, $15	4,576 00
Rimouski: medical services, $77.75; hospital treatment, $55.50; ambulance, $5	138 25
Ste. Anne des Monts: medical services, $105; board of sick seaman, $42..	147 00
St. John's: Dr. G. Tassé, port physician, 15 m. to Mar. 31	375 00
Sorel: medical services, $78.75; hospital treatment, $48	126 75
Three Rivers: Dr. H. Beaulac, port physician, 15 m. to Mar. 31 at $450; hospital treatment, $72.50; ambulance, $7	642 00
Expenditure at various ports: medical services, $70.50; hospital treatment, $29; board of sick seamen, $13.50	113 00
British Columbia—Colombie-Britannique ($42,879.37)—	
Anyox: medical services, $180.75; hospital treatment, $55	235 75
Duncan: hospital treatment, $597.50; X-ray, $22.50	620 00
Esquimalt, Esquimalt Sailors' Club, annual grant	200 00
Ladysmith: medical services, $101; hospital treatment, $100; ambulance and medicine, $13	214 00
Nanaimo: Dr. W. F. Drysdale, port physician, 15 m. to Mar. 31 at $600; hospital treatment, $45	795 00
New Westminster, hospital treatment: St. Mary's Hospital, $2,904, Tranquille Sanatorium, $74.89; sundries, $12.30	2,991 19

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 65—Marine Hospitals—Concluded—Hôpitaux de marine—Fin

British Columbia-*Conc.*—Columbie-Britannique-*Fin*		
Ocean Falls: Dr. A. E. H. Bennett, port physician, 2 m. to Mar. 31 at $500; other medical services, $256; hospital treatment, $47.50		386 83
Port Alberni: Dr. C. T. Hilton, port physician, 3 m. to Mar. 31 at $400; other medical services, $206.80; hospital treatment, $265; ambulance, $4		575 80
Powell River: Dr. C. R. Marlatt, port physician, 3 m. to Mar. 31 at $300; other medical services, $100.50; hospital treatment, $207.50; ambulance, $2		385 00
Prince Rupert: Dr. J. P. Cade, port physician, 3 m. to Mar. 31, 1924, at $500, 12 m. at $600; other medical services, $165.05; hospital treatment, $1,545; surgical supplies and medicine, $103.10; sundries, $28		2,566 15
Union Bay, Dr. G. G. McNaughton, port physician, 15 m. to Mar. 31		500 00
Vancouver: medical services, $214.50; hospital treatment: St. Paul's Hospital, $27,297, Vancouver General Hospital, $96; ambulance, $175; sundries, $6.35; Sailors' Home, annual grant, $200		27,988 85
Victoria: medical services, $118; hospital treatment: City of Victoria, $80; Provincial Royal Jubilee Hospital, $1,275; St. Joseph's Hospital, $3,327; ambulance, $20; Seamens' Institute, annual grant, $200		5,020 00
Expenditure at various ports: medical services, $370.80; hospital treatment, $24; nursing, $6		400 80
General Account ($708.95)—		
Navy League of Canada, Nova Scotia Division, annual grant		200 00
Department of Printing and Stationery, supplies		508 95
		148,074 37
Less—		
Repayment for treatment of seamen from Government ships not paying dues, Departments of: Customs, $195, Marine and Fisheries, $2,412.80; National Defence, $3.25; Public Works, $408.75	3,019 80	
Overpayment of salary, 1923-24, to Dr. G. W. Brown, Clark's Harbour, N.S.	25 00	
Deduction from salary of R. S. Muggah, Sydney, N.S., to be paid to Superannuation Fund in 1925-26	42 00	3,086 80
Total		$ 144,987 57

Vote 66—Quarantine—Quarantaine

Quarantine—Quarantaine ($180,997.92)

Halifax, N.S.—Halifax, N.-E. ($32,987.76)—		
Officials: salaries and bonus, $16,080.64; expenses, $113.85 (Page GG—7)		16,194 49
Deckhands, 2, and stokers, 2, *SS. Minoca*, $4,440; nurse, $75.42; teamster, $720		5,235 42
Dominion Coal Co., Ltd., Halifax, coal, 279.8 tons		2,378 31
Repairs to ss. *Minoca*: Halifax Shipyards, Ltd., $2,713; various payments, $326.64		3,039 64
Payments under $1,000: board of patients, F. Himmelman, $378.60; Rockhead Detention Hospital, $112.50; cleaning supplies, $157.70; clothing, $288.30; compasses, 2, $120; drugs and medical supplies, $184.73; equipment for ss. *Minoca* and inspection fee, $661.67; freight, cartage and express, $123.29; hauling on Marine Railway, $176; kitchen supplies, etc., for hospital, $147.57; oil and barrels, $205.30; paint, $107.38; services of launches for inspecting vessels, etc., $401.50; sulphur, 11,511 lb., $644.58; telephone service, $532.40; towel cabinets and paper towels, $101.25; uniforms and caps, $534.14; waste, $120; water, $266; wharfage, ss. *Minoca*, 1 yr., $500; sundries, $376.99		6,139 90
Louisburg, N.S. ($433.10)		
Services taking doctors to steamers, $285; inspection of vessels, $132.50; telephone rental, $15.60		433 10

Vote 66—Quarantine—Continued—**Quarantaine**—Suite

Quarantine-Con.—*Quarantaine*-Suite

North Sydney, N.S. ($4,908.98)—		
Officials, salaries and bonus	(Page GG—8)	2,159 09
Customs and Excise Department, half the cost of hire of ss. *Zaidee*, 1 yr..		2,488 00
Payments under $1,000: telephone service, $123.70; sundries, $138.19....		261 89
Charlottetown, P.E.I.—Charlottetown, I.P-E. ($1,134.68)—		
Officials, salaries and bonus	(Page GG—8)	1,072 18
Telephone service, $22.50; inspection of vessels, $40.....		62 50
Chatham, N.B. ($1,730.06)—		
Officials, salaries and bonus	(Page GG—8)	1,325 00
Gasoline and oil. $100; light and telephone service, $92.99; sundries, $212.07		405 06
St. John, N.B.—Ste-Jean, N.B. ($20,480.10)—		
Officials: salaries and bonus, $12,424.36; expenses, $136.95...	(Page GG—8)	12,561 31
Cook, $855; nurse, $70; typist, $25.....		950 00
Acadia Gas Engines, Ltd., Bridgewater, N.S.: engine and installation, $1,817.70; sundries, $36.75.....		1,854 45
Payments under $1,000: board of employees while in charge of quarantine boat during winter, $354.32; clothing, $299.38; coal, $115.50; freight and cartage, etc., $126.71; gasoline, $611.88; hardware, $318.54; lumber, $106.45; lump carbide, $169; oil, $112.84; provisions for hospital, $601.13; rent of berth for launch, 12 m. to Dec. 31 at $200, 1 m. at $260; repairs and parts for launch, $632.11; telephone service, $359.81; uniforms and caps, $310.04; waggon, harness, and horse feed, $319.73; sundries, $455.23		5,114 34
Grosse Isle, including Father Point and Savard Park Hospital—Grosse Isle, y compris Pointe-au-Père et Hôpital du parc Savard ($69,814.16)—		
Officials: salaries and bonus, $35,607.71; expenses, $817.46...	(Page GG—8)	36,425 17
Baker, $110; carpenter, $1,260; cooks, $1,250; firemen, $1,830; gardener, $50; labourer, $30; laundress, $27.50; plumbers, $1,410; seamen ss. *Alice*, 5, $2,250; stokers, 4, and oiler ss. *Alice*, $3,055.48; teamster, $1,980; winter guardians, $800; bonus, $1,011.77.....		15,064 75
Board: crew of ss. *Alice*, $2,185.06; crew of ss. *Jalobert*, $175.47; carpenter and electrician from Grosse Isle working at Father Point, $141.....		2,501 53
Travelling expenses of crew of ss. *Alice*.....		306 71
Canadian Import Co., Quebec, coal, 380¾ tons.....		2,842 40
Davie Shipbuilding and Repairing Co., Ltd., Levis, Que., repairing and painting ss. *Alice*.....		1,990 10
McKay, Alex. Co., Ltd., Quebec, repairing ss. *Alice*.....		1,465 60
Equipment for ss. *Alice*: tail shaft, $630; propellor, $190; sundries, $453.66.		1,273 66
Uniforms and caps, etc.....		1,229 85
Payments under $1,000: ambulance charges, $125; clothing, $571.83; drugs, medical and surgical supplies, $776.27; equipment for and repairs to launch *Jeannette*, $925.10; gasoline, $366.94; gas plant and gas burner, $228; ice, $160; laundry, $553.51; machinery repairs, $264.57; moorage of ss. *Alice*, $263.50; oil, $155.58; refrigerators, 5, $296.51; telegrams and telephone service, $501.24; towel cabinets and paper towels, $119.49; use of dry dock for wintering ss. *Alice*, 1923-24, $601.50; small payments, $805.35		6,714 39
William Head, B.C.—William Head—Colombie-Britannique ($45,445.18)—		
Officials: salaries and bonus, $24,108.71; expenses, $416.72...	(Page GG—9)	24,525 43
Cabin and deck boys, $760; cook, $1,173.55; deck hands, 2, $1,800; firemen, 2, $1,920; launchmen, 2, $2,436.94; temporary nurses, 41 d., $246.....		8,336 49
Board of crews of ss. *Madge* and launch *Evelyn* and other members of staff.		2,614 50
National Defence Department: ss. *Madge*, docking and repairs, $3,123.33; sundry supplies, $1,223.34.....		4,346 67
Walker, Dr. W. P., retaining fee as bacteriologist, 1 yr.....		240 00

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 66—Quarantine—Concluded—Quarantaine—Fin

Quarantine-Conc.—*Quarantaine*-Fin

William Head, B.C.-*Conc.*—William Head, C.-B.-*Fin*			
Payments under $1,000: cleaning supplies, $194.25; clothing, $242.65; drugs and medical supplies, $322.62; equipment and supplies for ss. *Madge*, $473.88; gasoline, $518.07; hardware, $426.75; horse hire, $240; oil, $489.46; paint and varnish, etc., $123.99; repairs and parts for launch *Evelyn*, $366.75; telephone service and maintentance, $468.80; uniforms and caps, etc., $880.55; small payments, $634.32			5,382 09
Danzig, Poland ($2,448.47)—			
Salary and expenses of official	(Page GG—9)		2,448 47
Public Health Generally—Santé publique en général ($1,615.43)—			
Annual contribution to International Bureau of Public Health, $171.25; medical inspection of steamers, $67; uniform accessories, $219.53; sundries, $75.62			533 40
Department of Printing and Stationery, supplies			1,082 03
Leprosy—Maladie de la lèpre ($18,178.45)			
Tracadie ($10,512.52)—			
Salaries of officials	(Page GG—9)		3,480 00
Allowance for remuneration of nursing sisters			3,000 00
Grant for general expenses			4,000 00
Board of doctor, $6; Department of Printing and Stationery, supplies, $26.52.			32 52
Bentinck Island ($7,659.00)—			
Salaries of officials	(Page GG—9)		3,480 00
Board of lepers and attendants			2,863 40
Payments under $1,000: clothing, $329.02; drugs and medical supplies, $291.64; tobacco for lepers, $93; medical services, $69.45; small payments, $532.49			1,315 60
General: *Leprosy in Canada*, 2,000 reprints			6 93
Public Works Health Act—Loi d'hygiène des Travaux publics ($4,348.89)			
Salary and expenses of official	(Page GG—9)		4,187 97
Office expenses			160 92
			203,525 26
Less—			
Provisional Bonus Allowance	(Page GG—18)	6,432 29	
Deduction of annuity of $10.69 per m. from salary of J. L. Fraser, North Sydney		21 38	
Proceeds of stores sold at Grosse Isle		49 36	
Refund of charges for transportation of engine		16 00	6,519 03
Total			$ 197,006 23

Vote 67—Immigration Medical Inspection
Inspection médicale des immigrants

Officials: salaries, $49.715.02; expenses, $3,957.39	(Page GG—10)	53,672 41
Medical examination of immigrants: Dr. G. F. Boyer, Toronto, $1,230; Dr. E. J. Johnstone, Sydney, $160; sundry examinations, $154		1,544 00
Uniforms and badges, etc.		1,012 19
Payments under $1,000: freight and cartage, $116.47; meals for medical officers, $315.20; medical and surgical supplies, $85.35; telephone service and telegrams, $242.27; small payments, $169.95		929 24
Department of Printing and Stationery, supplies		1,237 10
Total		$ 58,394 94

Vote 68— Laboratory of Hygiene—Laboratoire d'hygiène

Department of Customs and Excise, sales tax and duty on imports	1,116 97
Laboratory apparatus: centrifuge, $166.50; incinerator, $118; sink, $109.50; sterilizer, $108; sundry apparatus, $1,345.24	1,847 24
Payments under $1,000: animals and cages, $428.50; chemical supplies, $196.83; feed for animals, $134.70; freight and express, $143.17; repairs to laboratory, $765.92; small items, $208.04	1,877 16
Department of Printing and Stationery, supplies	155 77
Total	$ 4,997 14

Vote 69—Venereal Diseases—Maladies vénériennes

Grant to Canadian Social Hygiene Council	7,500 00
Grants to Provincial Governments: Nova Scotia, $8,058.25; New Brunswick, $5,966.74; Quebec, $36,322.61; Ontario, $45,128.86; Manitoba, $9,385.52; Saskatchewan, $11,652.87; Alberta, $9,052.26; British Columbia, $8,069.71	133,636 82
Photographic prints, $3; Department of Printing and Stationery, supplies $1,759.40.	1,762 40
Total	$ 142,899 22

Superannuation: Public Service Retirement Act, 1920
Loi de retraite du Service public, 1920

Retiring gratuities paid to officials, details shown under Finance Department, Part F.	$5,642 34

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed under Civil Government Salaries (Page GG—5)	4,528 79
Detailed under Civil Government Contingencies (Page GG—5)	521 61
Detailed under Administration of Food and Drugs Act (Page GG—7)	2,254 51
Detailed under Quarantine (Page GG—9, $5,420.52, Page GG—17, $1,011.77)	6,432 29
Total	$ 13,737 20

Vote 474—Canadian Social Hygiene Council
Conseil canadien de l'hygiène sociale

Amount voted	$ 5,000 00

Vote 475—Child Welfare Association—Association du bien-être de l'enfance

Grant to Canadian Council on Child Welfare	$ 5,000 00

Vote 476—Mental Hygiene Comity—Comité de l'hygiène mentale

Grant to Canadian National Committee for Mental Hygiene	$ 10,000 00

Gratuities, C. S. Act, 1918—Gratifications, Loi du Service civil, 1918

Gratuities of 2 m. salary to families of deceased employees: widow of late Dr. M. Dodd, $25; widow of late A. Laliberte, $270; widow of late C. Lucas, $170; widow of late Dr. J. St. C. MacKay, $58.33	$ 523 33

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

Civil Government Salaries	(Page GG— 4)	144,942 54
Civil Government Contingencies	(Page GG— 6)	7,614 64
Administration of the Acts respecting Food and Drugs	(Page GG—11)	59,143 87
Pollution of Boundary Waters	(Page GG—12)	3,489 03
Marine Hospitals	(Page GG—12)	24,892 77
Quarantine	(Page GG—15)	128,062 89
Immigration Medical Inspection	(Page GG—17)	49,715 02
Total		$ 417,860 76

Inventory of Stores

AUDITOR GENERAL'S OFFICE, November 28, 1924.

DEAR SIR,—I beg to return herewith the inventory which you sent me with your letter of the 19th instant of furniture and similar supplies at William Head Quarantine Station on March 31, 1923.

For the present I am not disposed to regard equipment such as furniture, stationery, etc., needed for current use, as stores which will be subject to audit, but I notice in the list which you have sent me there is a part of it headed "stores", which I think include items properly coming under that head.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Health.

DEPARTMENT OF HEALTH, November 29, 1924.

DEAR SIR,—I have received your letter of the 28th instant, together with the copy of the inventory of the William Head Quarantine Station forwarded to you with my letter of November 19.

It is noted that furniture, stationery, etc., will not be regarded as stores subject to audit. I would appreciate it if you would inform me exactly what action you now desire this Department to take in view of the statements contained in my letter of the 19th instant.

Yours sincerely,

D. A. CLARK, *Acting D.M.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, December 2, 1924.

DEAR SIR,—Referring to your letter of the 29th ultimo, in which you ask what action you desire the Department to take in view of the statements contained in your letter of the 19th ultimo, I am of opinion that the cost price and the estimated value of each article of stores should be given.

If it is not possible to give an estimated value of any particular article the reason for the omission might be given.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Acting Deputy Minister of Health.

Inventaire des matières

BUREAU DE L'AUDITEUR GÉNÉRAL, le 28 novembre 1924.

CHER MONSIEUR,—J'ai l'honneur de vous retourner sous ce pli l'inventaire que vous avez joint à votre lettre du 19 de ce mois relativement à l'ameublement et autres articles de même nature de la station de quarantaine de William Head, inventaire effectué le 31 mars 1923.

Pour l'heure je ne vois pas que je puisse considérer comme constituant le matériel soumis à l'inventaire les fournitures, la papeterie, etc., d'usage journalier; toutefois je note sur la liste que vous m'avez envoyée une partie des effets dénommés "matières" que je juge devoir tomber sous la rubrique invoquée.

Bien à vous,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de la Santé.

MINISTÈRE DE LA SANTÉ, le 29 novembre 1924.

CHER MONSIEUR,—J'ai reçu votre lettre du 28 courant, ainsi que copie de l'inventaire de la station de quarantaine de William Head, qui vous a été envoyée avec ma lettre du 19 novembre.

Je prends note que le mobilier, la papeterie, etc., ne seront pas considérés comme des matières sujettes à vérification. Je vous serais obligé si vous vouliez bien me faire connaître ce que vous désirez que le ministère fasse actuellement en vue des déclarations contenues dans ma lettre du 19 courant.

Sincèrement à vous,

D. A. CLARK, *S.-M.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 2 décembre 1924.

CHER MONSIEUR,—En ce qui concerne votre lettre du 29 écoulé dans laquelle vous demandez quelle attitude ce département prendra à la suite des déclarations contenues dans votre lettre du 19 écoulé, je suis d'avis que le prix coûtant et la valeur estimative de chaque article en magasin devraient être énumérés.

S'il n'y a pas moyen de donner la valeur estimative d'aucun article particulier, on pourrait mentionner la raison de l'omission.

Votre dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre suppléant de la Santé.

AUDITOR GENERAL'S REPORT
1924-25

PART "H"

DEPARTMENT OF IMMIGRATION AND COLONIZATION

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1924-25

PARTIE "H"

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

DÉTAIL DES REVENUS ET DES DÉPENSES

DEPARTMENT OF IMMIGRATION AND COLONIZATION
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	H— 3	Casual Revenue	$ 13,419 27	
	H— 3	Chinese Immigration Revenue	304,837 00	
	H— 4	Fines and Forfeitures	32,007 14	$ 350,263 41
		EXPENDITURE—DÉPENSES		
8	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	H— 4	Minister—Ministre—Under statute	10,000 00	
	H— 4	Deputy Minister—Sous-ministre	8,000 00	
	H— 4	Asst. Deputy Minister—Sous-ministre adjoint	3,450 00	
	H— 4	Staff—Personnel	210,015 91	
				231,465 91
8	H— 9	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
		Miscellaneous		39,676 36
		Immigration and Colonization—Immigration et Colonisation—		
55	H— 9	Salaries of agents, etc	641,378 58	
56	H— 9	Contingencies	1,228,836 12	
57	H—45	Empire Settlement Scheme	121,377 21	
58	H—46	Chinese Immigration	78,704 36	
59	H—48	Exhibitions	124,025 63	
60	H—51	Relief of Distressed Canadians	5,525 38	
61	H—51	St. John, N.B., Immigration Buildings	21,275 98	
				2,221,123 26
	H—52	Superannuation—Pensions—		
		Public Service Retirement Act, 1920		12,476 64
		Miscellaneous—Divers—		
62	H—52	British Empire Exhibition	599,796 85	
363	H—57	Provisional Bonus Allowance	75,451 74	
421	H—57	Retiring Allowance, W. J. Black	3,000 00	
	H—58	Gratuities, C.S. Act 1918, Sec. 30	2,218 32	
				680,466 91
	H—58	Charged direct to Consolidated Fund, Chinese Revenue, 1923–24		89,318 00
		Total Expenditure, Consolidated Fund—Total des dépenses, Fonds consolidé		3,274,527 08
		Open Accounts—Comptes ouverts		
57	H—58	Empire Settlement Act, 1922—Loi d'Etablissement impérial, 1922.		

Note: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.
Remarque: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Refunds of overpayments in previous years—	
Salary and living allowance: J. H. Courtemanche, $32.90; J. E. Featherston, $22.98; D. E. Lothian, $119.10; E. M. Taylor, $352.91; D. F. Warren, $22.98; C. J. Whiddon, $94.04	644 91
American Railway Express, $11.60; T. J. Connell, 50c.; Goodwins Ltd., $4.91; M. J. Johnstone, $69.96; C. A. Laurier, $31.43; W. M. Ingram, $1; J. H. Lough, $24.34; R. McCheyne, 45c.; Midland Railway Co., $1.95; H. M. Mitton, $80.80; A. McDonell, $100; A. O'Kelly, $400.28..	727 22
Refunds of balances unexpended in previous years: A. Adams, $30; W. L. Barnstead, 14c.; A. F. Butterworth, $50; Miss E. Charleson, $49.49; F. Dalby, $269.34; J. Duncan, $6.89; J. E. Featherston, $501.08; W. S. Larose, $2.30; J. D. McFarlane, $24.40; A. McGregor, $7.30; J. S. McKinnon, $5.80; A. R. Morisset, $194.67; E. E. Nelson, $43.75; E. Shaw, $75; D. F. Warren, $595.17; T. C. Wetton, $2; W. J. White, $183.23; E. Wilkinson, $50; Antwerp contingent account, $654.63; Robinson & Co., $9; U.S. Customs, $12.60..	2,766 79
Featherston, J. E., refunded in excess, see page H—48	284 40
British Empire Exhibition 1924—	
Rental of space, Wembley: Canadian Bronze Powder Co., $250; Clapperton's Ltd., $250; W. Clarke Ltd., $250; Galibert Glove Works, $223; Porritts and Spencer, $250; Renfrew Refrigerator Co. Ltd., $420; less rentals for space not used, refunded by authority of the Governor in Council, $460..	1,183 00
Proceeds of sales: 3,784 lb. butter, $246.62; 5,590 lb. cheese, $667.95	914 57
Unexpended balance of advances, 1923-24	25 61
Miscellaneous refunds, etc.—	
Ocean passages: A. W. Despard, $60; E. Dron, $60; G. H. Malcolm, $60; L. Smart, $90; A. Saivici, $72.50; M. Verrall, $170.33	512 83
Breadmore & Webb, London, Eng., unexpended balance on purchase of building site (See correspondence, A.G's report 1923-24, page H—60)	29 36
F. Campbell, Birmingham, Eng., refund of amount paid for premium on house ..	265 72
Dept. of the Interior, refund of payment in 1923-24, for 10,000 copies of report	3,250 00
W. Stokoe, deposit, $14; A. Wolczuk, cash bond, $50	64 00
Compensation for goods damaged in shipment, $18.04; unclaimed cash, $52.10 ..	70 14
Commission on public telephones at Halifax and Quebec immigration halls.	22 83
Deposit, cable account, Antwerp, $179.30; lecture expenses, Aberdeen, $2.43.	181 73
Exchange, $16.29; telegrams, $17.13; uniform, 50c	33 92
Interest on bank deposits: Toronto Trust Account, $228.68; Antwerp Contingent Account, $11.32	240 00
Rent of rooms, Bangor, $85.17; surrender of lease, Peterboro, Eng., $730...	815 17
Proceeds of sales: Bucharest, Roumania, furniture, $125.25; Carlisle, Eng., furniture, $194.67; Milwaukee, Wis., furniture, $50.80; Montreal, Que., beds and range, $44.50; Great Falls, Mont., glass and cabinets, $79.80; Omaha, Neb., desk, $20; Victoria, B.C., typewriter, $8; Winnipeg, Man., cabinet top, $2..	525 02
Refunds on account of expenses with immigrants: appeal money, $47; deportation expenses, $191.62; detention expenses, $85.50; repatriation expenses, $193.34; transportation, $344.59	862 05
Total	$ 13,419 27

Chinese Immigration Revenue—Produit de l'Immigration chinoise

Capitation tax at $500: Halifax, $500; Montreal, $33,000; Ottawa, $178,500; Vancouver, $61,500; Victoria, $13,500	287,000 00
Registrations of leave: Halifax, $4; Montreal, $72; North Sydney, $8; Ottawa, $214; Vancouver, $7,624; Victoria, $4,062	11,984 00
Substitutional certificates, Ottawa, $6,175; bond estreated, $500	6,675 00

Chinese Immigration Revenue—Concluded
Produit de l'Immigration chinoise—Fin

Payments for Chinese who did not arrive during the year: capitation tax, $1,000; substitutional certificates, $625	1,625 00
Detailed in 1923-24, page H—57	1,586 00
	308,870 00
LESS—Deposited, 1923-24, page H—57, $983; refunds of capitation tax, $3,000; refunds of substitutional certificates, $50	4,033 00
Total	$304,837 00

Fines and Forfeitures—Amendes et confiscations

Fines collected for infringements of Chinese Immigration Act	5,000 00
Fines collected for infringements of Immigration Act	10,894 93
Forfeited cash bonds for temporary admission	16,362 21
	32,257 14
LESS—Fines, etc., refunded by authority of the Governor in Council	250 00
Total	$32,007 14

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 8—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre—Hon. J. A. Robb	$ 10,000 00	
Deputy Minister—Sous-ministre—W. J. Egan	8,000 00	
Asst. Deputy Minister—Sous-ministre adjoint:—		
W. D. Scott, 3 m. to June 30 at $4,800 (retired)	1,200 00	
F. C. Blair, 6 m. to Mar. 31 at $4,500	2,250 00	
Permanent Staff—Personnel permanent		
Addison, R., principal clerk, 7 m. to Oct. 31 at $2,280 (retired)	1,330 00	
Affleck, M. A., clerk stenographer	1,140 00	
Allan, J. S., senior file clerk, 12 m. at $1,320 (less $1.50)	1,318 50	$ 186 00
Anderson, L. E., senior clerk bookkeeper	1,680 00	
Anderson, W. L., file clerk, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Armstrong, J. H., confidential messenger, 10 m. to Mar. 31 at $960	800 00	262 50
Badgeley, C. W., head clerk	2,880 00	
Ball, J. L., file clerk	1,140 00	315 00
Bambrick, W., senior clerk stenographer, 9 m. to Mar. 31 at $1,680	1,260 00	37 44
Belliveau, B. M., clerk typist	1,260 00	
Biggs, V. G., clerk stenographer, 12 m. at $1,080 (less 50c.)	1,079 50	
Blair, F. C., secretary, 6 m. to Sept. 30 at $4,200 (appointed assistant deputy minister)	2,100 00	
Bollard, J. D., clerk	2,100 00	
Bristow, J. M., file clerk, April 1 to Oct. 28 at $1,260 (resigned)	724 84	113 90
Brossard, J. G. E., messenger clerk, Oct. 15 to Mar. 31 at $600	277 42	145 64
Brown, M. E., file clerk	1,080 00	85 52

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. — Détail des Traitements—Suite	Salary — Traitement	Bonus — Boni
Vote 8—Civil Government Salaries—Con.—**Traitements du Gouvernement civil**—Suite		
Permanent Staff—Con.—*Personnel permanent*—Suite		
Brownrigg, G. G., file clerk, 9 m. at $960, 3 m. at $1,020	$ 975 00	
Bruce, E., junior clerk typist, April 1 to Aug. 19 at $780 (resigned)	299 84	
Burke, A. B., senior clerk stenographer, 12 m. at $1,620 (less $1)	1,619 00	$ 54 00
Burke, H. J., senior file clerk, 6 m. at $1,380, 6 m. at $1,440 (less 1 d.)	1,406 29	179 50
Burnham, M. V., supervisor, women's division, 9 m. at $2,940, 3 m. at $3,060	2,970 00	
Buskard, G. F., chief clerk	3,600 00	
Butterworth, A. F. W., departmental acct., grade 2, 12 m. at $2,580 (less 15 d.)	2,475 73	
Byers, J., file clerk, 9 m. at $1,020, 3 m. at $1,080 (less $1)	1,034 00	
Calderwood, J. S., senior clerk	1,680 00	50 00
Calvin, J. B., file clerk, Jan. 22 to Mar. 31 at $960	185 81	60 97
Calvin, I., clerk stenographer, 12 m. at $1,020 (less 50c.)	1,019 50	
Carr, E., junior clerk stenographer, 6 m. to Mar. 31 at $600	300 00	
Carroll, E. E., junior clerk stenographer	660 00	
Casey, P. A., clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Chapman, C. M. B., principal clerk	2,160 00	
Clark, G. J. D., messenger clerk, 5 m. to Mar. 31 at $600	250 00	
Couch, H. M., junior clerk stenographer, 9 m. to Mar. 31 at $600	450 00	
Coulter, E., file clerk	1,020 00	315 00
Courtemanche, J. E., senior clerk bookkeeper, April 15 to Mar. 31 at $1,440	1,384 00	161 27
Cullen, M. J., chief inspector of immigration	3,660 00	
Curran, J., clerk	1,260 00	198 00
Daly, M. A., junior clerk typist, Mar. 8, 1924, to Mar. 31, 1925 at $600	638 71	6 09
Davis, L. M., senior clerk stenographer, 12 m. at $1,380 (less 2 d.)	1,372 59	185 00
Dent, L. R., clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	
Dobson, C. J., senior file clerk	1,320 00	186 00
Dowd, J. T. H., office boy	420 00	315 00
Drouin, M. B. Y., file clerk, 9 m. at $1,200, 3 m. at $1,260 (less 50c.)	1,214 50	
Ebbs, S., senior supplies clerk	1,680 00	
Emard, R. H., jr. clk., Nov. 15 to Jan. 31 at $600; clerk, 2 m. to Mar. 31 at $960	286 67	
Evans, G. G. M., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Fagan, J., supplies clerk	1,260 00	198 00
Flynn, V. C., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Foran, W. H., senior file clerk	1,620 00	54 00
Forshaw, J. A., clerk stenographer, April 12 to Mar. 31 at $960 (less 50c.)	930 17	
Fraser, R., head statistical clerk	2,880 00	
Gavard, M. A. T. G., clerk typist, 6 m. to Mar. 31 at $960	480 00	
Gervais, E., clerk, 7 m. to Oct. 31 at $1,140	665 00	183 75
Gillmor, H., head clerk	2,400 00	
Glavey, V. M., clerk stenographer, 6 m. at $1,200, 6 m. at $1,260	1,230 00	
Gould, H. M., senior clerk stenographer	1,620 00	
Graham, J. S., head clerk	2,880 00	
Gray, W. F., clerk, 2 m. at $1,140; senior file clerk, 10 m. at $1,320 (less $2)	1,288 00	
Greenfield, G. E., jr. clk. sten., 5 m. to Aug. 31 at $660 (transferred to outside)	275 00	
Harrison, I. R., clerk	1,260 00	198 00
Hart, G., immigration investigating officer, grade 1	1,380 00	84 50
Haskett, E., clerk, 3 m. to June 30 at $1,300 (retired)	324 99	49 50
Hawley, P., clerk stenographer, 12 m. at $1,080 (less $2.50)	1,077 50	
Hillyard, J. F. M., senior clerk stenographer	1,500 00	154 00
Hoare, L., file clerk, 6 m. at $1,020, 6 m. at $1,080	1,050 00	
Holmes, F. W., senior clerk book-keeper	1,680 00	
Hopkirk, J., senior clerk stenographer, 9 m. at $1,500, 3 m. at $1,560	1,515 00	
Howard, G. L., file clerk, 5 m. to Mar. 31 at $960	400 00	131 25
Howe, K. B., clerk stenographer	1,140 00	315 00
Hughes, J. J., principal clerk. 12 m. at $1,800 (less 50c.)	1,799 50	40 00
Hummel, P. E., file clerk	1,140 00	
James, F., assistant director of publicity	2,880 00	
Joad, A., junior clerk stenographer, Nov. 3 to Mar. 31 at $900	370 00	
Johnston, A. M., principal clerk	1,920 00	
Johnston, B. R., clerk stenographer, 6 m. at $960, 6 m. at $1,020	990 00	
Jolliffe, A. L., commissioner of immigration	3,900 00	
Kellogg, E. H., jr. clk. sten., 3 m. at $600, 1 m. to July 31 at $660 (resigned)	205 00	
Laing, J., clerk bookkeeper	1,260 00	198 00
Lamb, M. A. E., file clerk	1,080 00	
Lanthier, C. W., senior clerk stenographer, 12 m. at $1,380 (less $1)	1,379 00	186 00

Details of Salaries—Con. / Détail des Traitements—Suite	Salary / Traitement	Bonus / Boni
Vote 8—Civil Government Salaries-Con.—Traitements du Gouvernement civil-Suite		
Permanent Staff-Con.—*Personnel permanent*-Suite		
Larmonth, F., principal clerk	$ 1,800 00	$ 40 00
Leach, E. E., clerk stenographer, 12 m. at $1,080 (less $2.00)	1,078 00	
Leduc, M. C., clerk	1,260 00	198 00
Lemieux, E., file clerk, 12 m. at $1,260 (less ½ d. and $1.50)	1,256 81	
Loan, D. M., senior clerk	1,320 00	186 00
Lothian, M. M. L., junior clerk stenographer, April 1 to Aug. 6 at $600 (resigned)	209 68	
Lunney, L., senior clerk stenographer, 8 m. to Nov. 30 at $1,320 (resigned)	880 00	124 00
Lynton, T. J., secretary clerk, 12 m. at $3,360 (less 50c.)	3,359 50	
Marks, G. E., senior clerk stenographer	1,620 00	
McCabe, C., file clerk, 12 m. at $1,140 (less 68½ d. and $1.50)	925 69	
McCann, B. A., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
McCullough, W. W., clerk book-keeper	1,080 00	315 00
McDougall, M. M., inspector of British immigrant children	1,680 00	
McFadden, M., clerk stenographer	960 00	
McFarlane, J. D., senior file clerk, 12 m. at $1,320 (less 51 d.)	1,136 66	160 16
McPhail, A. S., principal clerk, 6 m. at $1,920, 6 m. at $2,040	1,980 00	
McPhee, C. G., junior clerk stenographer, 9 m. to Mar. 31 at $600	450 00	
Merifield, H. E., messenger clerk, 12 m. at $900 (less $1.50)	898 50	315 00
Morgan, F. A., principal clerk	1,800 00	
Morgan, W. W., principal clerk	2,280 00	
Morin, T. J., head clerk	2,880 00	
Morrice, C., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	
Morisset, A. R., departmental accountant, grade 5	3,480 00	
Morrison, E. M., file clerk, 12 m. at $1,140 (less 3 d.)	1,131 02	
Moynihan, O. E., clerk stenographer	1,020 00	
Munroe, W. D., file clerk, 7 m. to Mar. 31 at $960	560 00	
Murray, W. H., file clerk, 3 m. at $1,020; senior file clerk, 9 m. at $1,320	1,245 00	218 25
Nevens, A. M., clerk	1,020 00	
Nezan, J. D. C., file clerk, 5 m. to Mar. 31 at $960	400 00	131 25
O'Connor, E., sr. clk. sten., 9 m. at $1,620; principal clerk, 3 m. at $1,800	1,665 00	
O'Connor, L. M., sr. clk. sten., 9 m. at $1,380, 3 m. at $1,440 (less 7½ d.)	1,364 88	
Pautz, J. A., clerk, 3 m. to Mar. 31 at $960	240 00	
Paquette, D., junior file clerk, 2 m. at $900; file clerk, 10 m. at $960	950 00	315 00
Parlow, G. H., senior statistical clerk	1,680 00	50 00
Pearce, R., office boy, 6 m. at $300, 6 m. at $330	315 00	
Pelletier, R., senior clerk bookkeeper, 12 m. at $1,740 (less ½ d. and 50c.)	1,736 91	
Perron, W. C., senior file clerk, 12 m. at $1,620 (less $1)	1,619 00	54 00
Plaxton, O., junior clerk typist	600 00	315 00
Prindiville, J., senior clerk stenographer	1,620 00	54 00
Purdy, M., clerk stenographer, 6 m. at $1,080, 6 m. at $1,140 (less $1)	1,109 00	315 00
Reid, J. A., senior clerk stenographer, 12 m. at $1,620 (less Dec. 10 to Jan. 31)	1,389 19	46 31
Richardson, M. B., principal clerk, 12 m. at $2,280 (less 7 d.)	2,237 10	
Rock, E., senior clerk stenographer	1,620 00	
Roe, M. G., senior clerk stenographer	1,320 00	
Roe, M. G., private secretary's allowance	600 00	
Rogers, E. E., senior clerk	1,680 00	50 00
Rombough, H., senior clerk book-keeper	1,620 00	
Rooney, K., clerk typist	1,020 00	
Shattuck, E. L., principal clerk	1,800 00	
Shirley, A. M., junior clerk typist, 2 m. to Mar. 31 at $720 (resigned)	120 00	
Skuffham, A. W., file clerk, 5 m. to Mar. 31 at $960	400 00	131 25
Somerville, N. H., clk. sten., 4 m. at $960; sr. clk. sten., 8 m. at $1,320	1,200 00	229 00
Smart, G. B., supervisor juvenile immigration, 9 m. at $3,060, 3 m. at $3,180	3,090 00	
Smith, A. J., senior statistical clerk	1,560 00	94 00
Smith, J. A., file clerk	1,140 00	
Steljes, E. J., senior clerk	1,620 00	54 00
Stead, R. J. C., director of publicity	4,200 00	
Stewart, E. M., junior clerk stenographer, 9 m. at $600, 3 m. at $660	615 00	
Stewart, L. J. G., senior clerk stenographer, 7 m. to Oct. 31 at $1,620 (retired)	945 00	
Sugrue, E. B., clerk stenographer	1,260 00	
Tessier, Y., junior file clerk, 12 m. at $780 (less 50c.)	779 50	
Thomas, R. G., file clerk	1,200 00	258 00
Tomney, J. G., file clerk	1,260 00	
Tomney, K., senior clerk	1,380 00	186 00
Trepanier, J. B. E., office boy, 4 m. to Mar. 31 at $300	100 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries—Con. — **Détail des Traitements**—Suite	Salary — Traitement	Bonus — Boni
Vote 8—Civil Government Salaries–Conc.—**Traitements du Gouvernement civil**–Fin		
Permanent Staff–Conc.—*Personnel permanent*–Fin		
Usher, E., senior file clerk	$ 1,620 00	$ 54 00
Valiquette, P. R., principal clerk	1,800 00	40 00
Walker, J. B., superintendent of United States emigration	4,380 00	
Webster, M. B., jr. clk. sten., 8 m. to Mar. 31 at $600 (less 2½ d. and $2)	393 91	
Williams, H., translator, 12 m. at $1,560 (less 50c.)	1,559 50	
Wilson, B. B., senior account clerk	1,500 00	154 00
Worden, G. F., departmental accountant, grade 3	3,000 00	
Wyatt, J. M., assistant supervisor of juvenile immigration	2,520 00	
	231,465 91	*9,366 05*
Vote 56—Immigration Vote—Vote de l'Immigration		
Temporary Employees—Personnel temporaire		
Archambault, A., office boy, noon Mar. 15–31 at $300	12 50	
Armstrong, Miss A. C., junior clerk sten., Sept. 25 to Mar. 31 less ½ d. at $600	309 19	
Armstrong, J. H., confidential messenger, April 17 to May 31 at $960	117 33	38 50
Baxter, J. R., office boy, Aug. 13 noon to Mar. 31 at $300	189 92	
Bird, Miss G., junior clerk, July 29 to Aug. 19 at $600	35 48	
Bisson, Miss M., junior file clerk, July 24 to Sept. 12 at $600	82 90	
Bourgeau, Miss Y., junior clerk stenographer, Jan. 14 to Mar. 31 at $600	129 03	
Bourne, G. L., file clerk, noon Nov. 5 to Mar. 31 less 3½ d. at $960	378 00	124 03
Boyd, Miss M., clerk stenographer, 12 m. less ½ d. at $960	958 57	
Brennan, Miss H. M., junior clerk typist, April 1 to June 2 less 1 d. at $600	101 72	
Brossard, G. E., messenger clerk, April 1 to Oct. 14 at $600	322 58	169 36
Brugeman, T. G., statistical clerk, 9 m. to Dec. 31 at $960	720 00	
Calvin, J. B., junior file clerk, April 1 to Jan. 21 less 1 m. at $900	650 81	227 78
Campbell, Miss M. E., junior clerk stenographer, Jan. 7 to Mar. 31 at $600	140 32	
Carr, Miss E., junior clerk stenographer, 6 m. to Sept. 30 at $600	300 00	
Champagne, E. E., account clerk, April 1 to June 6 at $960	176 00	
Chisholm, Miss E. M., file clerk	960 00	
Clarke, G. J., messenger clerk, July 21 to Oct. 31 at $600	167 74	
Cook, Miss B. L., junior clerk stenographer, April 1 to Jan. 7 at $600	461 29	242 17
Couch, Miss H. M., junior clerk stenographer, 3 m. to June 30 at $600	150 00	
DeBlois, W. R., file clerk	960 00	
Dunn, Miss K., junior clerk sten., April 1 to noon July 14 at $600	171 77	
Emard, R. H., junior clerk, April 1 to Nov. 14 at $600	373 33	
Eves, R., junior file clerk, April 1–12 at $600	20 00	
Fergusson, Miss M., junior clerk stenographer, noon July 30 to Sept. 30, and Oct. 8 to noon Jan. 15 less 3 d. at $600	259 62	
Fogarty, Miss M. I., junior clerk stenographer, April 1 to Feb. 4 at $600; file clerk, Feb. 5 to Mar. 31 at $960	655 71	
Forshaw, Miss J., clerk stenographer, April 1–11 at $960	29 33	
Fortier, Miss I., file clerk, 9 m. to Mar. 31 less 13 d. at $960	686 31	
Gavard, Miss G., clerk typist, 6 m. to Sept. 30 at $960	480 00	
Gerrard, T. E., office boy, April 1 to Aug. 18 at $300	114 52	
Gervais, E., office boy, April 9 to Mar. 31 at $300	293 33	
Green, Miss A., junior clerk stenographer, April 1 to July 17 at $600	177 42	
Hayes, Miss B., junior clerk stenographer, April 1 to Sept. 28 at $600	296 67	
Henderson, Miss I. M., file clerk, 12 m.	960 00	
Howard, G. L., file clerk, 7 m. to Oct. 31 at $960	560 00	183 75
Howell, T., clerk, 12 m.	960 00	315 00
James, Miss E. A., junior clerk sten., noon Aug. 11 to Mar. 31 at $600	383 06	
Johnston, Miss G. L., junior clerk typist, 12 m.	600 00	
Kingston, W. W., clerk, April 1 to Nov. 6 at $960	576 00	189 00
Lachance, R. J., file clerk, less $2 lates	958 00	315 00
Lavigne, Miss D. O., junior clerk stenographer, June 23 to Mar. 31 at $600	463 33	243 25
Lecourt, J. J., clerk, Nov. 14 to Mar. 31 at $960	365 33	
Leonard, G. B., file clerk, noon May 19 to Mar. 31 at $960	832 26	
Lothian, Miss M. L., clk. sten., Aug. 7 to Mar. 31, less ½ d., and 50c. lates, at $960	622 73	
McCann, Miss B., junior clerk stenographer	600 00	
McCarthy, F., file clerk, 12 m. less 1 d., at $960	957 33	314 12
McCarthy, Miss K., clk. sten., Feb. 13 to Mar. 31 less 1½ d. and 50c. lates, at $960	121 06	39 89
McFarlane, Miss W. G., file clerk	960 00	315 00

Details of Salaries—Con. Détail des Traitements—Suite	Salary Traitement	Bonus Boni
Vote 56—Immigration Vote–Conc.—Vote de l'Immigration–Fin		
Temporary Employees–Concluded—*Personnel temporaire*–Fin		
McLaughlin, Miss L. A., junior clerk typist	$ 600 00	
McPhee, Miss K., junior clerk stenographer, 3 m. to June 30 at $600	150 00	
Merritt, Miss E. M., junior clerk stenographer, Aug. 20 to Nov. 5 at $600	127 68	$ 67 04
Munroe, W. D., file clerk, 5 m. to Aug. 31 at $960	400 00	
Murphy, Miss L. M., junior clerk typist	600 00	
Nezan, C., file clerk, 7 m. to Oct. 31 at $960	560 00	183 75
Nichol, M., confidential messenger	1,200 00	258 00
Norton, C. H., file clerk, May 2–31 at $960	77 42	
O'Connell, M. J., mess. clk., May 19 to July 15, and Oct. 13 to Mar. 31 at $600	375 81	
O'Connor, Miss K., clk. sten., Aug. 19 to Jan. 31 less 50c. lates and 5 d. at $960	420 15	138 02
Pautz, J. A., clerk, 9 m. to Dec. 31 at $960	720 00	
Powell, G. F., file clerk, May 16 to Mar. 31 at $960 less $2.50 lates	838 79	
Pye, E., file clerk	960 00	315 00
Roger, Miss F. B., clerk stenographer, Aug. 13 to Mar. 31 at $960	609 03	199 84
Rolston, J. R., file clerk, June 5 to Oct. 29 at $960	384 17	
St. Laurent, Miss J., file clerk	960 00	
Scott, J. G., file clerk, July 30 to Mar. 31 at $960	645 16	
Sear, F. S., clerk, Jan. 17 to Mar. 31 at $960	198 71	65 20
Skuffam, A. W., file clerk, 7 m. to Oct. 31 at $960	560 00	183 75
Stevenson, Miss L. V., junior clerk stenographer, Aug. 4 to Mar. 31 at $600	395 16	
Stuart, J. W. A., junior file clerk	600 00	315 00
Tobin, H. J., file clerk, April 1–30 at $960	80 00	26 25
Trepannier, E., office boy, Mar. 22 to Nov. 30 at $300	208 06	
Turcotte, Miss B., junior clerk stenographer, April 1 to July 21 at $600	183 87	
Webster, Miss M. B., junior clerk stenographer, July 15–31 at $600	27 42	
Wilson, Miss M., junior clerk typist, 12 m.	600 00	
Young, Miss F., junior clerk stenographer, Aug. 30 to noon Dec. 2, less 2 d. at $600	152 34	
	33,434 26	*4,468 70*
Votes 55 & 56—Immigration Vote, Staff, Eastern Division—Vote de l'Immigration, Personnel, Division de l'Est		
Argue, Mills, deport officer	1,250 00	208 00
Beaudry, Miss M. E., clerk stenographer	960 00	
Charette, Miss K. M., clerk stenographer, 12 m. less 50 cents (lates)	959 50	
Congdon, G. G., division insp., grade 1, 9 m. at $2,160, 3 m. at $2,280	2,190 00	
Dalby, F., principal clerk, 6 m. to Sept. 30 at $2,280	1,140 00	
Desormeau, C. N., clerk stenographer, Sept. 20 to Feb. 28 at $960	429 33	140 88
Drew, G., office boy, 10 m. to Jan. 31 at $300	250 00	
Fraser, J. S., division commissioner, grade 2	3,300 00	
Gillies, A., asst. division commissioner, grade 2	2,880 00	
Graham, T. A., deport officer, 7 m. to Oct. 31 at $1,250	729 19	121 31
Gray, Miss A., clerk stenographer, 12 m. at $960, less 9½ d. and $1 (lates)	933 88	
Greenfield, Miss G. E., clerk sten., 7 m. to Mar. 31 at $960	560 00	
Hannum, Miss M. N., clerk stenographer	960 00	
Henderson, Miss A. M., senior clerk stenographer, 6 m. at $1,620, principal clerk, 6 m. at $1,800, less 50 cents (lates)	1,709 50	
Hearnden, J. R., principal clerk	2,280 00	
Larose, W. S., investigating officer, grade 1	1,600 00	54 00
Leigh, Miss K. E., clerk stenographer	960 00	
Little, Miss R., senior clerk sten., 6 m. at $1,380, 6 m. at $1,440	1,410 00	
Matthews, Miss L. E., clerk stenographer, 12 m., less $1 (lates)	959 00	
Morgan, Miss E., junior clerk stenographer	600 00	
Powers, N., junior clerk stenographer	600 00	
Reynolds, D. H., investigating officer, grade 3	2,400 00	
Rivest, Miss I., clerk stenographer	960 00	
Smith, F. A., insp., 3 m. at $1,260, 3 m. at $1,320, prin. clerk, 6 m. at $1,800	1,545 00	115 98
Stewart, Miss J. B., clerk stenographer	1,020 00	
Tallon, Miss M. V., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Taylor, Miss L. C., clerk stenographer, 12 m. at $960, less 3 d. and 50 cents (lates)	951 72	
Truman, Miss M. O., clerk stenographer, April 1 to Aug. 29 at $1,260	518 23	
Tubman, Miss M. E., senior clerk stenographer	1,620 00	
Willans, T. B., division inspector, grade 2	3,300 00	
	40,145 35	*640 17*

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries—Conc. — **Détail des Traitements**—Fin	Salary — Traitement	Bonus — Boni
Vote 59—Exhibitions—Expositions		
Brown, R. G., exhibition decorator	$ 1,365 00	$ 186 00
Corkery, P. A., fruit exhibit specialist	2,040 00	
Dalglish, W. D., chief of mineral exhibit division	3,240 00	
Despard, A. W., chief of agriculture and commercial exhibit division	3,240 00	
Joubarne, O., caretaker	1,080 00	315 00
Livingstone, Miss E. M., clerk stenographer	1,140 00	
Pereira, A., assistant chief of designing and decorative division	2,340 00	
Tolmie, A. W., exhibition commissioner	4,320 00	
Turcotte, J. O., chief of designing and decorative division	3,240 00	
	22,005 00	*501 00*
Total salaries—Total des traitements	327,050 52	
Total Provisional Bonus allowance—Total de l'allocation du boni provisoire	14,975 92	14,975 92
	342,026 44	
RECAPITULATION—RÉCAPITULATION.		
Paid under Statute—Payé en vertu de la loi (Page H— 4)	10,000 00	
Civil Government salaries—Traitements du Gouvernement civil (" H— 4)	221,465 91	
Immigration, General—Immigration, en général (" H— 7)	33,434 26	
Immigration, Eastern Division—Immigration, Division de l'Est (" H— 8)	40,145 35	
Exhibitions—Expositions (" H— 9)	22,005 00	
Provisional allowances—Allocations provisoires (" H— 4)	14,975 92	
	342,026 44	

Vote 8—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Department of Printing and Stationery, supplies	24,181 54
Subscriptions to newspapers and publications, $197.93; telegrams, $403.97	601 90
Telephone messages, $136.65; taxi hire, $408.20; washing towels, $204; sundries, $184.09	932 94
Travelling expenses: Hon. J. A. Robb, $1,692.94; L. E. Anderson, $94.90; F. C. Blair, $530.91; M. V. Burnham, $775.13; A. F. W. Butterworth, $577.65; C. M. B. Chapman, $12.85; M. J. Cullen, $429.15; W. J. Egan, $2,477.50; G. A. Hart, $431; F. James, $110.45; A. L. Jolliffe, $850.63; M. McDougall, $1,521.44; F. A. Morgan, $491.81; G. B. Smart, $808.67; R. J. C. Stead, $453.16; J. B. Walker, $2,482.51; T. B. Willans, $117.83; G. F. Worden, $35; J. M. Wyatt, $66.45	13,959 98
	$ 39,676 36

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
Immigration et Colonisation: Traitements et dépenses contingentes

GENERAL—EN GÉNÉRAL

Salaries at Ottawa (Page H—7)	33,434 26
Department Public Printing and Stationery, supplies	35,754 82
Freight and express: Canadian National Express, $2,194.66; Dominion Express Co., $1,478.86; sundry payments, $793.94	4,467 46
Telegrams and telephones: Canadian National Telegraphs, $3,282.56; Canadian Pacific Railway Co's Telegraphs, $2,259.16; telephones, $757.13	6,298 85
Bond insurance, $140; boxes, 200, $393.53; translations, $103.25; postage, $1,705; uniform buttons, 22 gross, $157.50; sundry expenses, $53.13	2,552 41

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Publicity—Publicité ($174,002.18)

Bureau of Canadian Resources Ltd., Toronto: *Canadian Opportunities,* 1,200 copies, $1,050; half-tones, 3, $22.58	1,072 58
Canada Weekly Printing Co. Ltd., Winnipeg, *Swedish Canada News,* 104,581 copies	8,366 48
Department of Public Printing and Stationery, supplies	138,544 48
National Press Ltd., Winnipeg, *Canadian Farmer* (Ukranian), 70,500 copies	5,760 00
Norwegian Canadian Publishing Co. Ltd., Winnipeg, *Norrona,* 105,041 copies	8,403 28
National Review Co. of Canada Ltd., Toronto, *National Life of Canada,* 2,400 copies	2,490 00
Advertising, $135; photographs, $680.15; postage on Swedish, Norwegian and Ukranian publications, $4,398; sundry publications for B. E. Exhibition, Wembley, $2,298.83; translations, $670.40; sundry accounts, $199.32	8,381 70
Atlas Binders, $102; freight, $348.03; press clippings, $187.75; telephone and telegrams, $181.17; sundry expenses, $164.71	983 66

Inspection of British Immigrant Children—Inspection des enfants immigrants britanniques ($15,644.50)

Aylesworth, G. A., inspector: salary, 7 m. to Oct. 31 at $1,680; bonus, $29.12; travel, $583.98	1,593 10
Duncan, J., inspector: salary, 3 m. at $1,560, 9 m. at $1,680; bonus, $60.93; travel, $1,630.91	3,341 84
Gillies, J. A., inspector: salary, May 27 to Mar. 31 at $1,320; bonus, $157.50; travel, $2,123.05	3,398 29
Middleton, Miss A. M., inspector: salary, Feb. 26 to Mar. 31 at $1,320; travel, $154.37	276 16
Morrison, D. M., inspector: salary, May 3 to Mar. 31 at $1,320; bonus, $169.50; travel, $2,291.95	3,664 35
Pheonix, Miss A. J., inspector: salary, 3 m. to June 30 at $1,440; travel, $341.02.	701 02
Scobie, M. J., inspector: salary, Mar. 2-31 at $1,320; bonus, $15; travel, $154.25.	275 70
Snelson, R., inspector: salary, April 1 to July 16 at $1,680; bonus, $14.63; travel, $148.50	655 39
Wilmot, A. B., investigating officer, St. John, N.B., travel	982 02
Travel and sundry expenses of various officials	630 35
McDougall, Miss M., uniform, $66.48; sundry expenses, $59.80	126 28

Grants—Subventions ($39,000)

Canadian Women's Hostels, O.C. Aug. 26, 1924: Calgary, $600; Halifax, $350; Montreal, $3,500; Regina, $750; St. John, $500; Toronto, $500; Vancouver, $250; Winnipeg, $750	7,200 00
Salvation Army, Montreal, O.C., Sept. 15, 1924	25,000 00
Scottish Immigrant Aid Society, Red Deer, Alta.: O.C. Sept. 15, 1924, $5,000; O.C. Dec. 23, 1924, $1,800	6,800 00

Women's Immigration—Immigration des femmes ($29,346.54)

Binning, Miss D. M., conductress: salary, 6 m. at $1,200, 6 m. at $1,260; uniform, $73.33; travel, $1,498.76	2,802 09
Bond, Miss A., conductress: salary 4 m. to Nov. 30, and Mar. 22-31 at $1,200; uniform, $36.66; travel, $382.62	851 54
Bond, Mrs. M., conductress: salary, Feb. 16, 1924, to Mar. 15, 1925, at $1,200; uniform, $36.67; travel, $686.44	2,023 22
Buckels, Miss F., conductress: salary, April 26 to May 18 at $1,200; travel $94.05.	168 78
Bullock, Miss A., principal woman immigration officer: salary, $2,040; living allowance, April 1-21, Nov. 30 to Feb. 27, $221.86; travel, $200.20; uniform, $96.33	2,558 39

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Women's Immigration—Conc.—*Immigration des femmes*—Fin.

Charlesworth, Mrs. C., conductress: salary, $1,200, less 27½ d. and $2.50 lates; bonus, $238.69; travel, $350.70; uniform, $69.99	1,767 03
Flannery, Miss M., conductress: salary 9 d. June and July, $29.57; travel, $49.45.	79 02
Garrick, Miss I., clerk-stenographer; 12 m. less 26 d. at $960	890 67
Laurin, Miss J., junior clerk-stenographer, April 25 to May 24, and 5 m. to Nov. 30 at $600	298 71
Lightbourne, Miss C., principal woman emigration officer: salary 3 m. at $2,040, 9 m. at $2,160; travel, $205.80; uniform, $69.98; telephone, $53.08; less paid in 1925-26, $1.92	2,456 94
Mathieson, Miss K. M., conductress: salary May 22 to noon Nov. 12 at $1,200; travel, $585.90; uniform, $36.66	1,193 15
Mayhew, Mrs. M., investigating officer, grade 1: salary Mar. 1 to Dec. 22 at $1,380; travel, $142.45; telephone, $38.47	1,297 53
McCusker, Miss L., conductress: salary, Aug. 8 to Mar. 31 less 5 d. at $1,200; travel, $506.17; uniform, $36.67	1,304 13
McKenny, Miss M., conductress: salary, $1,200; travel, $1,058.74; uniform, $106.67; less paid in 1925-26, $20.52	2,344 89
McNairn, Miss M., conductress: salary, $1,200; living allowance, $251; travel, $389.49; uniform, $106.67	1,947 16
McNichol, Miss A. H., investigating officer, grade 1: salary, 6 m. at $1,320, 6 m. at $1,380; bonus, $186; travel, $151.94	1,687 94
Nelson, Mrs. E. E., conductress: salary, Mar 27 to noon Nov. 13 at $1,200; travel, $766.90; uniform, $36.33	1,561 02
Nye, Miss I., conductress: salary, May 26 to Aug. 15 at $1,200; travel, $203.96	471 70
Shaw, Mrs. E., conductress: salary, April 1-30 at $1,200; travel, $113.03	213 03
Sundry travel expenses, $140.36; uniform hat bands, $9.50	149 86
Canadian Women's Hostels in 12 cities, for free accommodation supplied immigrant house workers	2,062 88
Postage, $96.08; telephone and telegrams, $1,060.27; sundry expenses, $60.51	1,216 86

Miscellaneous—Divers ($2,042.18)

Charbonnel, L. E., commissioner to investigate charges of political partisanship in Province of Quebec (O.C. Nov. 1, 1924), sundry expenses	150 59
Commission at $3 per capita for immigrants placed on farms	234 00
Expenses of Hon. D. A. Cameron and W. B. McCoy attending conference on immigration, Ottawa, November, 1923	265 00
L'Hotel Dieu du Precieux Sang, Quebec, 165 days board, Boris Terchoff, Russian refugee (see correspondence)	247 50
Refunds of sums deposited with department in previous years: bonds, $200; transportation and cables, $99.30	299 30
Sundry expenses, $94.61; Mrs. G. Devlin, advance not accounted for, $320.40 (see correspondence); M. J. Cullen, travel, $430.78	845 79
	342,543 20

EASTERN DISTRICT—DISTRICT DE L'EST

Salaries at Ottawa (Page H—8)	40,145 35

Halifax, N.S. Agency—Agence d'Halifax ($52,614.18)

Barnstead, W. L., immigration agent, grade 3: salary, $2,640; uniform, $90	2,730 00
Hetherington, F. W., assistant agent: salary, $1,800; bonus, $40; uniform, $90	1,930 00
Ainsworth, J. F., guard: salary, 3 m. to June 30 at $660; bonus, $78.75	243 75
Bartle, Thos., guard: salary, Aug. 8 to Mar. 31 at $660; bonus, $189.68	617 26
Bayley, Harold, clerk bookkeeper: salary, 3 m. at $1,020, 9 m. at $1,080; bonus, $315; uniform, $90	1,470 00

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Halifax, N.S. Agency–Conc.—*Agence d'Halifax*–Fin

Borg, Eric., inspector: salary, Dec. 1 to Mar. 31 at $1,200; bonus, $86; uniform, $60; living allowance, April 12 to Aug. 14, Dec. 13 to Feb. 29, $401.87; travel, $60.15	1,008 02
Bryson, C. E., guard, salary, Dec. 24 to Mar. 31 at $660	179 19
Connors, E. L., guard: salary, $900; bonus, $315; uniform, $90	1,305 00
Esther, L. G., insp. and interpreter: salary, $1,200; bonus, $258; uniform, $60	1,518 00
Fenety, W. P., guard: salary, Aug. 1 to Nov. 30 at $960; bonus, $105	425 00
Fenton, H. J., guard: salary, $900; bonus, $315; uniform, $90	1,305 00
Godwin, L. A. W., guard: salary, $960; bonus, $315; uniform, $90	1,365 00
Kidd, H. B., senior hospital attendant, salary, Jan. 11 to Mar. 31 at $720	160 65
Kidd, Mrs. Helen, matron, salary, Jan. 11 to Mar. 31 at $480	107 10
Lyon, John, guard: salary, 6 m. at $720, 6 m. at $780; bonus, $315; uniform, $60.	1,125 00
Martin, C. A., clerk-stenographer: salary, $1,080; uniform, $90	1,170 00
Mott, G. L., inspector: salary, 3 m. at $1,260, 9 m. at $1,320; uniform, $90; travel, $20.50	1,415 50
O'Keefe, J. C., inspector: salary, 3 m. at $1,260, 9 m. at $1,320; bonus, $189; uniform, $60	1,554 00
Pound, I. C., guard: salary, $660; bonus, $315; uniform, $60; travel, $16.80	1,051 80
Purcell, S., night watchman: salary, 9 m. at $900, 3 m. at $960; bonus, $315; uniform, $90	1,320 00
Reddy, Mrs. F., matron: salary, 3 m. at $540, 9 m. at $600; living allowance, $360	945 00
Ryan, H., guard: salary, Nov. 25 to Mar. 31 at $660; bonus, $110.25	341 25
Sheppard, W., guard: salary, $1,380; bonus, $186; uniform, $90	1,656 00
Tuffin, J. J., guard: salary, Dec. 9 to Mar. 31 at $660; bonus, $98.23	304 04
Tuura, A., guard, salary, 7 m. to Oct. 31 at $960	560 00
Wright, H., guard: salary, $960; bonus, $315; uniform, $90; travel, $8.50	1,373 50
Whitebone, S., guard: salary, 5 m. to Aug. 31 at $960	400 00
Temporary assistance: charwoman, $918.88; guards, $1,187.01; stenographers, and interpreters, $279.50	2,385 39
Foley, G. J.: meals supplied officials, $1,726.08; meals supplied detained immigrants, $18,285.73	20,011 81
Auto hire and car fares, $387; cleaning and hardware supplies, $329.13; freight and cartage, $114.76; laundry, $545.75; medical supplies, $161.21; telephone rent, $250; telephone tolls, $269.83; telegrams, $345.27; sundry expenses, $233.97	2,636 92

North Sydney Agency—Agence de North-Sydney ($1,812.74)

Christie, A. G., immigration agent grade 1: salary, 9 m. at $1,320, 3 m. at $1,440; bonus, $100.85; uniform, $60; travel, $11.10	1,521 95
Janitor service, $132; rent of office, $90; sundry expenses, $112.19; less paid in 1925-26, $43.40	290 79

St. John, N.B. Agency—Agence de Saint-Jean, N.-B. ($42,684.24)

Lantalum, J. V., immigration agent, grade 3: salary, $2,640; uniform, $60	2,700 00
Lunney, J. P., assistant agent: salary, 7 m. to Oct. 31 at $1,800; uniform, $30; travel and living expenses, while relieving at various places, June 2 to Nov. 24, 1920, $558.25; exchange on Canadian currency, $66.97 (see correspondence)	1,705 22
Amos, Miss A., matron: salary, April, Nov. 1 to Mar. 31 at $720; living allowance, Mar., 1924, Dec. 1 to Mar. 31, $150	510 00
Auermaa, K., inspector, salary, Dec. 5 to Mar. 31 at $1,200	387 10
Boone, Miss C. M., clerk-stenographer, salary, 9 m. at $960, 3 m. at $1,020	975 00
Bujila, T. de V.. inspector interpreter, April	130 00
Campbell, G., guard: salary, 7 m. to Oct. 31 at $960; bonus, $183.75; uniform, $30	773 75

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

St. John, N.B. Agency-Con.—*Agence de Saint-Jean, N.B.*-Suite

Carter, B., inspector: salary, Nov. 1 to Mar. 31 at $1,560; bonus, $39.19; uniform, $30; living allowance, Mar. 1 to April 23, Dec. 1 to Mar. 31, $346; travel, $31	1,096 19
Comben, Miss L., clerk-stenographer, salary, Dec. 4 to Mar. 31 at $960	312 26
Cooper, W. H., cook, salary, April 1 to 24, Dec. 19 to Feb. 11 (noon), at $1,200	259 44
Diadik, Leon, interpreter: salary, 5 m. to Mar. 31 at $960, bonus, $84.68; uniform, $30; living allowance, Mar. 1 to April 23, Nov. 28 to Mar. 31, $352; travel, $23.80	890 48
Egan, John, stationary heating engineer, grade 2: salary, 6 m. at $1,320, 6 m. at $1,320; bonus, $192	1,482 00
Falardeau, J., inspector: salary, 2 m. to Dec. 31 at $1,260; 3 m. to Mar. 31 at $1,320; bonus, $79.50; uniform, $30; living allowance, April 1 to 21, Nov. 28 to Mar. 31, $288; travel, $46.60	984 10
Fenety, Walter P., inspector: salary, 4 m. to July 31 at $1,500, guard, 4 m. to Mar. 31 at $960; bonus, $156.32; uniform, $30; living allowance, Mar. 1 to May 15, $149.03; travel, $74.50	1,229 85
Forsythe, Miss S., matron: salary, 5 m. to Mar. 31 at $600; living allowance, Mar. 1-31, 1924, Dec. 1 to Mar. 31, $230	480 00
Good, Jos., interpreter: salary, 5 m. to Mar. 31 at $960; bonus, $131.25; uniform, $30; living allowance, Mar. 1 to April 23, Nov. 21 to Mar. 31, $366; travel, $30.75	958 00
Haslam, Fred., guard: salary, $960; bonus, $315; uniform, $60; travel, $80.43	1,415 43
Henderson, F E., fireman: salary, April, Nov. 25 to Mar. 31 (less 1½ d.) at $900; bonus, $135.23	521 60
Huck, Jos., inspector: salary, 5 m. to Mar. 31 at $1,560; bonus, $39.19; uniform, $30; living allowance, Mar., 1924, Nov. 29 to Mar. 31, $304; travel, $13.80.	1,036 99
Legare, H. E., inspector: salary, 2 m. to Dec. 31 at $1,260; bonus, $33; uniform, $30; living allowance, Nov. 29 to Dec. 23, $48.50; travel, $40.87	362 37
McGill, Miss R., clerk-stenographer, salary, April	80 00
Maga, John, interpreter: salary, 5 m. to Mar. 31 at $1,200; bonus, $107.50; uniform, $30	637 50
Meehan, Thos., guard: salary, Nov. 25 to Mar. 31 at $660; bonus, $110.25; uniform, $30	371 25
Murphy, E. J., inspector: salary, 2 m. to Dec. 31 at $1,260, 3 m. to Mar. 31 at $1,320; bonus, $79.50; uniform, $60; living allowance, April 1-22, Nov. 28 (noon) to Jan. 19, Feb. 3 to Mar. 31, less 8 d., $245.99; travel, $154.37; detailed in 1923-24, page H—11, $45	1,124 86
Neil, A., guard: salary, Nov. 25 to Mar. 31 at $660; bonus, $110.25; uniform, $30.	371 25
Nickson, Chas. H., guard: salary, Nov. 26 to Mar. 31 at $660; uniform, $30.	259 17
Pickett, L. E., fireman, April, Nov. 25 to Mar. 31 at $900	390 00
Quinn, A., guard: salary, Nov. 25 to Mar. 31 at $660; uniform, $30	261 00
Sibson, J. B., inspector: salary, 5 m. to Mar. 31 at $1,320; bonus, $77.50	627 50
Sleeth, J., clerk bookkeeper: salary, 5 m. to Mar. 31 at $1,080; bonus, $131.25; uniform, $30	611 25
Stirling, A., guard: salary, $1,380; bonus, $186; uniform, $70; travel, $32	1,668 00
Upton, W. F., senior clerk bookkeeper: salary, 5 m. to Mar. 31 at $1,500; bonus, $64.17; uniform, $60; living allowance, Mar. 1 to April 26, Oct. 6-31, Nov. 29 to Dec. 4, Jan. 1 to Mar. 31, $354.06; travel, $30.35	1,133 58
Ward, J., senior hospital attendant: salary, 5 m. to Mar. 31 at $1,020; uniform, $30; living allowance, Nov. 23 to Feb. 28, $196	651 00
Ward, Mrs. Lena, matron: salary, 5 m. to Mar. 31 at $720; living allowance, Nov. 23 to Feb. 28, $98	398 00
Wilmot, A. B., investigating officer, grade 2: salary, $1,920; travel, $479.06; telephone rent, $36; expenses of deports, $35.33; sundry expenses, $30.06	2,500 45
Temporary assistance: charwomen, $416; firemen, $168.85; guards, $109.50; interpreter, $32.50; matron, $83.20	810 05

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

St. John, N.B. Agency–Conc.—*Agence de Saint-Jean, N.B.*–Fin.

Cleaning and hardware supplies, $172.01; laundry, $237.89; expenses of deports, $241.98; telegrams and telephone tolls, $162.73; telephone rent, $395.03; water supply, 3 m. to Mar. 31, 1924, $250.95; sundry expenses, $293.29.....	1,753 88
Catering Service ($10,759.47) (See page H—44 for sales)—	
Canteen and Dining Room supplies: T. Donovan & Son, $1,595.78; T. Gorman, Ltd., $1,432.23; King & McDonald, $2,722.82; various payments under, $1,000, $3,185.59.....	8,936 42
Sundry accounts: coal, 13 tons, $231.50; kitchen and dining rooms, utensils, $272.57; table and kitchen help, $1,166.47; sundries, $152.51.....	1,823 05
A. Martin, U.S. immigration inspector, compensation for injuries, authorized by O.C. Dec. 23, 1924, (see correspondence).....	66 25

Quebec Agency—Agence de Québec ($106,175.95)

O'Connell, E. J., immigration agent, grade 4: salary, $2,640; uniform, $60; travel, $81.15	2,781 15
Allen, J. S., guard: salary, April 29 to May 8 at $960, May 9 to Dec. 3 at $660; bonus, $188.04; uniform, $33.04.....	623 19
Amos, Miss A., matron: salary, May 1 to Oct. 31 at $720; living allowance, April 1 to Nov. 30, $240; travel, $21.40.....	621 40
Bergevin, A., guard: salary, April 15 to Dec. 3 at $660; bonus, $200.29; uniform, $30.....	649 94
Caron, F. X., guard: salary, May 15 to Dec. 2 (noon) at $660; uniform, $33.13.	395 95
Carter, B., insp.: salary, 7 m. to Oct. 31 at $1,560; bonus, $54.81; uniform, $30.	994 81
Diadik, Leon, interpreter guard: salary, 7 m. to Oct. 31 at $960; uniform, $30.	590 00
Dupuis, O., cook, salary, April 21 to Dec. 3 at $1,200.....	743 01
Dupuis, Mrs. O., assistant cook, salary, April 25 to Oct. 3 at $480.....	211 87
Falardeau, J., insp.: salary, 7 m. to Oct. 31 at $1,260; bonus, $115.50; uniform, $30	880 50
Ferraiuolo, L., guard: salary, April 1 to Dec. 18 at $660; bonus, $225.24; uniform, $30; living allowance, Mar. 1 to April 23, $106; travel, $9.85.....	843 03
Fitzgerald, F., stationary heating engineer, grade 2: salary, $1,320, bonus, $186.	1,506 00
Fitzgerald, J., inspector: salary, 9 m. at $1,200, 3 m. at $1,260; bonus, $243; uniform, $60.....	1,518 00
Forsyth, Miss S., matron: salary, 3 m. at $540, 4 m. to Oct. 31 at $600; living allowance, April 1 to Nov. 30, $244.66; travel and room rent, $37.10.....	616 76
Frenette, J. B.: guard, salary, 6 m. at $960, senior guard, 6 m. at $1,080; bonus, $315; uniform, $60.....	1,395 00
Gagnon, T., guard: salary, 3 m. to June 30 at $960; bonus, $78.75.....	318 75
Gaudry, A., guard: salary, May 15 to Nov. 22 (less 3 d.) at $660; bonus, $162.36; uniform, $33.13	535 66
Good, J., interpreter guard: salary, 7 m. to Oct. 31 at $960; bonus, $183.75; uniform, $30	773 75
Gosselin, A., guard: salary, April 15 to Mar. 31 (less 18 d.) at $660; bonus, $287.51; uniform, $33.03.....	922 93
Gosselin, W., guard: salary, Oct. 13 (noon) to Nov. 30 at $660; bonus, $41.92...	129 74
Harvey, P., guard: salary, April 24 to Dec. 3 at $660; uniform, $33.13.....	436 28
Hayden, G., senior guard: salary, 3 m. to June 30 at $1,380, bonus, $46.50.....	391 50
Hewitt, G. H., guard: salary, April 26 to May 5 at $960, May 6 to Dec. 3 at $660; uniform, $30.....	437 68
Hughes, J. O., guard gardener: salary, April 26 to Dec. 3 at $960; bonus, $188.13.	769 20
Huck, J., inspector: salary, 7 m. to Oct. 31 at $1,560, bonus, $54.81.....	964 81
Jenkins, E., fireman: salary, April 10 to Dec. 3 at $900; bonus, $204.66.....	789 42
Jenkins, G., fireman: salary, April 23 to Dec. 3 at $900; bonus, $193.29.....	745 55
Lagace, J. B., guard: salary, $960; bonus, $315; uniform, $63.06.....	1,338 06
Lagace, O., guard: salary, 7 m. to Oct. 31 at $960; bonus, $183.75; uniform, $30.	773 75
Lawlor, Miss C., sr. clerk-sten., salary, 9 m. at $1,380, 3 m. (less 2 d.) at $1,440.	1,387 26
Legare, H. E., inspector: salary, 7 m. to Oct. 31 at $1,260; bonus, $115.50; uniform, $30; living allowance Mar. 1 to April 18, $96; travel, $15.25.....	991 75
L'Heureux, J. T., inspector: salary, April 21 to Dec. 3 at $1,200; bonus, $159.75; uniform, $30; travel, $5.20.....	937 96

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Quebec Agency-Con.—*Agence de Québec*-Suite

Mayes, J., guard: salary, 3 m. to June 30 at $960; bonus, $78.75	318 75
Maga, J., interpreter: salary, 7 m. to Oct. 31 at $1,200; bonus, $150.50; uniform, $30; living allowance, April 26 to Nov. 25, $420; travel, $33.20	1,333 70
Malone, Miss H., clerk sten., salary, May 2 to 31, June 2 to Dec. 3 at $960	562 49
Matheiu, J. P. O., assistant to immigration agent: salary, $1,620; bonus, $54; uniform, $60; travel, $2.06	1,736 06
Metcalfe, W., guard: salary, 9 m. at $720, 3 m. at $780; bonus, $315; uniform, $63.07; travel, $1.75	1,114 82
Murphy, E. J., inspector: salary, 7 m. to Oct. 31 at $1,260; bonus, $115.50; uniform, $30	880 50
Murray, Thos., guard: salary, April 26 to May 5 at $960, May 6 to Dec. 3 at $660; uniform, $30	437 68
O'Connor, M. J., guard: salary, 9 m. at $720, 3 m. at $780, bonus, $315; uniform, $60	1,110 00
Pellan, P. J., guard: salary, April 15 to Sept. 6 at $660; bonus, $124.25; uniform, $33.03	417 61
Petit, P., guard: salary, May 15 to Dec. 2 (noon) at $660; bonus, $173.17; uniform, $33.02	569 01
Picard, G., guard: salary, 12 m., $960; bonus, $315; uniform, $63.07	1,338 07
Robitaille, Mrs. J. B., ward maid, salary, April 25 to Dec. 3 at $420	255 39
Robitaille, J. C., guard: salary, April 24 to May 3 at $960, May 4 to Dec. 3, Jan. 16 to Mar. 31 at $660; bonus, $258.47; uniform, $33.03	841 30
Rochette, J. R. guard: salary, May 15 to Dec. 2 (noon) at $660; bonus, $173.17; uniform, $33.12	569 11
Savard, J., guard, salary, May 15 to Dec. 2 (noon) at $660	362 82
Shields, A., guard: salary, April 15 to Dec. 3 at $660; bonus, $200.29; uniform, $30	649 94
Sibson, J. B., inspector: salary, 3 m. at $1,260, 4 m. to Oct. 31 at $1,320, March, 1924 under paid $3.54; bonus, $111.50; uniform, $30; living allowance, April 24 to Nov. 23, $420; travel, $32.40	1,352 44
Sleeth, J., clerk bookkeeper: salary, 7 m. to Oct. 31 at $1,080; bonus, $183.75; uniform, $30; living allowance, April 26 to Nov. 26, $422; travel, $18.25	1,284 00
Townsley, J., guard: salary, April 26 to May 5 at $960, May 6 to Dec. 3 at $660; bonus, $192.45; uniform, $33.03	633 17
Tremblay, F., guard: salary, 3 m. to June 30 at $960; bonus, $78.75	318 75
Upton, W. F., senior clerk bookkeeper: salary, 6 m. to Sept. 30 at $1,440, Oct. at $1,500; bonus, $99.83; uniform, $30	974 83
Walsh, E., guard: salary, April 15 to Dec. 3 at $660; uniform, $30	449 65
Ward, J., senior hospital attendant: salary, 7 m. to Oct. 31 at $1,020; uniform, $30; living allowance, Mar. 1 to Nov. 17 (less 2 d.) $255; travel, $75.30	955 30
Ward, Mrs. Lena, matron: salary, 7 m. to Oct. 31 at $720; living allowance, Mar. 1 to Nov. 17, $257; travel, $39.70	716 70
Temporary assistance: charwomen, $1,963.33; guards, $249.27; stenographers, $120.64; interpreter, $82	2,415 24
Automobile expenses: gasoline, $91.50; supplies and repairs, $138.91; license, $16.50	246 91
Boiler compound, 1,109 lb., $166.35; cleaning and hardware supplies, $429.65; disinfectant, 60 gal., $120; express and cartage, $399.37; furnishings, $133.46; laundry, $228.54; pillow cases, 800, $517.50; soap, etc., $352.06; telephone rent, $468.96; tolls, $422.75; telegrams, $450.03; wire baskets, $201.25; sundry outlay, $429.29	4,319 21
Catering Service ($52,997.84) (see page H—44 for sales)—	
Canteen and dining room supplies: D. Blais, $1,456.20; Canadian Packing Co., $1,126.88; Co-operative Fédérée de Québec, $1,014.97; Emond & Cote, $2,198.56; T. Hetherington, Ltd., $1,569.92; Imperial Tobacco Co. of Canada, $1,358.45; Laiterie de Québec, $2,745.08; Rioux & Pettigrew, $1,047.80; Swift Canadian Co., $1,434.61; various payments under $1,000, $16,206.59	30,159 06

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Quebec Agency–Conc.—*Agence de Québec*–Fin.

Catering Service—*Concluded*

Dugal, P. W., caterer, salary, season, O.C. Feb. 9, 1925	4,000 00
Addie, D. C., bookkeeper, salary, April 30 to May 31 at $1,200, June 1 to Dec. 6 at $1,500	877 52
Assistance: cooks, waitresses, etc., $8,285.03; clerical help, $533.64	8,818 67
Cassidy's Ltd., Montreal: plates, cups and saucers and sundry dishes, $862.54; knives, forks and spoons, 225 doz., $558.33	1,420 87
Linde Canadian Refrigeration Co., Montreal, one refrigeration plant complete, contract	3,970 00
Regal Kitchens, Montreal: coal oven, $350; steamer, $375; 2 coffee urns, $112; 2 dish trucks, $86; battery, steam operated, $197; kitchen utensils, $145.95; freight, $46	1,311 95
Various payments under $1,000: advertising and printing, $343.67; bread slicer, $115; 2 cash registers, 28 tables, 90 chairs, sundry kitchen utensils and supplies for canteen (second hand), $558; oil cloth, 127½ yd., $106.50; office and stationery supplies, $108.59; refrigerator, $150; supplying and preparing glass table covers, $160.80; table cloth, 120 yd., $126; sundry expenses, $771.21	2,439 77

Montreal Agency—Agence de Montréal ($64,954.82)

Regimbal, A., immigration agent, grade 4: salary, 7 m. to Oct. 31 at $2,880; uniform, $30; meals, $36.25	1,746 25
Dalby, F., principal clerk: salary, 6 m. to Mar. 31 at $2,280; travel, $38.30	1,178 30
Ahearn, Miss R., clerk-sten.: salary, 9 m. at $960, 3 m. at $1,020; meals, $19.25	994 25
Allison, P. R., senior clerk-stenographer: salary, April 1-15 less 8 d. Mar. at $1,380; overpaid, $5.75; bonus, $1.75	35 32
Arklay, J., senior clerk-stenographer: salary, Mar. 20 to Oct. 2 at $1,320; bonus, $103; meals, $47.75	860 43
Asselin, Miss M. L., clerk-stenographer: salary, $1,140; bonus, $315	1,455 00
Bain, Mrs. M. Y., matron: salary, $720; travel, $109.35	829 35
Beard, L. N., principal clerk: salary, $2,280; uniform, $90; travel, $26.35	2,396 35
Blanchet, A., investigating officer, grade 3: salary, 3 m. at $2,040, 9 m. at $2,160; uniform, $90; travel, $1,016.30	3,236 30
Borg, Eric, inspector: salary, 8 m. to Nov. 30 at $1,200; bonus, $172; uniform, $30; travel, $41	1,043 00
Boulad, K., guard: salary, $960; bonus, $315; uniform, $60; travel, $198.87	1,533 87
Bradshaw, Mrs. J., night matron: salary, Nov. 12 to Mar. 31 at $480; bonus, $121.63	306 96
Brizole, Mrs. M., laundress, salary, 3 m. to June 30 at $780	195 00
Burningham, O. E., senior clerk-stenographer: salary, $1,620, bonus, $54; uniform, $90; travel, $140.45	1,904 45
Burton, Miss E., clerk-stenographer, salary, Aug. 19 to Mar. 18 at $960	560 00
Byrne, J., senior hospital guard: salary, April 1 to May 27 at $1,380, overpaid, $5.75; bonus, $29; uniform, $30; living allowance, April 1-24, $48; travel, $3.85; detailed in 1923-24 page H—11, $30.11	361 87
Byrne, P., guard: salary, Nov. 22 to Dec. 31 at $660; travel, $9.55	81 05
Callaghan, D., inspector: salary, $1,440; bonus, $174; uniform, $60; travel, $20.80	1,694 80
Chevrier, Mrs. E., deport officer: salary, $1,020; bonus, $315; travel, $1,104.84	2,439 84
Costello, H. B., fireman: salary, 12 m., $1,080; bonus, $315; uniform, $90; travel, $16.35	1,501 35
Coulter, Jas., deport officer: salary, 6 m. at $1,020, 6 m. at $1,080; uniform, $60; travel, $769.84	1,879 84
Davis, W. J., special investigating officer: salary, $1,200; bonus, $258; uniform, $30; travel, $503	1,991 00
Dencer, S., guard: salary, April 27 to May 26 at $660; bonus, $25.52	78 98
Desarmeau, C. W., clerk-stenographer: salary, March at $960; bonus, $26.25; living allowance, $30	136 25

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Montreal Agency–Conc.—*Agence de Montréal*–Fin

Desnos, Mrs. A., deport officer: salary, $1,080; bonus, $315; travel, $930.47, less $37.70 paid in 1925-26	2,287 77
Deville, Gaston, senior clerk, salary, April 1 to June 6, Feb. at $1,680	448 00
Evans, Miss H., maid, salary, May 10 to Mar. 31 at $360	321 29
Gamble, Mrs. S., kitchen helper: salary, 7 m. to Oct. 31 at $420; bonus, $183.75	428 75
Gillingham, H., night guard: salary, $660; bonus, $315; uniform, $60; travel, $10.20	1,045 20
Kuhlman, J., interpreter: salary, 5 m. to Aug. 31 at $1,260; travel, $220.27	745 27
Lalonde, D., principal clerk: salary, $1,920; uniform, $60; travel, $156.01	2,136 01
Langlois, A., guard: salary, Jan. 21 to Mar. 31 at $660; bonus, $61.81	191 33
Lavery, A., senior clerk-stenographer: salary, Sept. 24 to Mar. 31 at $1,320; bonus, $96.62; uniform, $60; meals, $30.75	873 04
L'Ecuyer, J. A., inspector: salary, March at $1,560; bonus, $7.83; travel, $81.50	219 33
Legare, H. E., inspector: salary, 3 m. to Mar. 31 at $1,320; bonus, $46.50; uniform, $30; living allowance, Dec. 26 to Feb. 28 (less 3d. Feb.), $125.17; travel, $37.47	569 14
McLachlan, Miss L., maid, salary, May 17 to Mar. 31 at $360	314 52
Marquis, J. G., senior clerk-stenographer: salary, April 1 to Mar. 13 at $1,380; bonus, $177; uniform, $90; meals, $57.50	1,637 73
Mathers, Mrs. J., matron: salary, 7 m. to Oct. 31 at $660; bonus, $183.75 (deceased)	568 75
Monette, G., cleaner and helper: salary, $900; bonus, $315	1,215 00
Ostiguy, V., deport officer: salary, Dec. 23 to Mar. 31 at $900; travel, $302.74	549 51
Pare, F., guard: salary, $960; bonus, $315; uniform, $68.50; travel, $20.50	1,364 00
Parkyn, Miss C. A., matron, salary June 26 to Mar. 31 at $360	275 00
Roach, E. A., guard: salary, May 7 to Mar. 31 at $660; bonus, $283.67; uniform, $90; travel, $13.15	981 17
St. Jean, G., night fireman: salary, Oct. 26 to Mar. 31 at $900; bonus, $136.33	525 85
Sanche, I., guard: salary, April 1 to Dec. 4 at $720; bonus, $213.39; uniform, $30	731 13
Sevigny, J. E., investigating officer, grade 1: salary, $1,800; bonus, $40; uniform, $90; travel, $190.55	2,120 55
Slater, A., cook, salary, 1 m. less 5 d. Mar. at $900, 11 m. less 10 d. at $1,200	1,127 53
Souillard, H., guard: salary, 12 m. less Nov. 21 to Dec. 20 (suspended) at $960; bonus, $289.31; uniform, $90	1,261 03
Stafford, J. P., inspector: salary, 7 m. to Oct. 31 at $1,800; uniform, $30; travel, $138.05	1,218 05
Thompson, S., fireman: salary, 3 m. to June 30 at $1,080; bonus, $78.75	348 75
Provisions for Dining Room and Detention Quarters: C. Deslauriers, $2,901.30; Hutton Bros., $2,240.02; Kavanagh Provision Co., Ltd., $1,066.95; various payments under $1,000, $2,357.22	8,565 49
Various disbursements under $1,000: car fares, $462; expenses of deports, $300.83; ice, $117.20; laundry, $486.64; medical supplies, $235.11; postage, $277; telegrams, $548.05; telephone rent, $402.88; telephone tolls, $329.20; temporary assistance, $405.69; transferring immigrants' baggage, $521.25; sundry expenses, $359.97	4,445 82

Hamilton Agency—Agence d'Hamilton ($3,320.66)

Sweeney, H. C., immigration agent, grade 1: salary, $1,620; bonus, $54; uniform, $30; travel, $5.75	1,709 75
Norris, W., clerk-stenographer: salary, $960; bonus, $315; travel, $63	1,338 00
Telephone rent and tolls, $127.08; detailed in 1923-24, page H—15, $12.54; sundry outlay, $139.80, less paid in 1925-26, $6.51	272 91

London Agency—Agence de London ($449.12)

Riggs, John, immigration agent, grade 1: salary, 3 m. to June 30 at $1,620; bonus, $13.50; sundry expenses, $30.62	449 12

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Toronto Agency—Agence de Toronto ($15,872.38)

Mitchell, J. C., immigration agent, grade 4: salary, $2,880; uniform, $60; travel and meals, $231.80	3,171 80
Artkin, W., asst. immigration agent: salary, $1,800; bonus, $40; uniform, $30	1,870 00
Brown, C. R., deport officer: salary, 3 m. to Mar. 31 at $900; travel, $159.38	384 38
D'Alesandro, D., interpreter: salary, $1,260; bonus, $198	1,458 00
Glen, W. G. F., deport officer: salary, Mar. 23-31 at $900; travel, $17.85	39 62
McCheyne, R. M., investigating officer, grade 1: salary, 3 m. at $1,440, 9 m. at $1,500; bonus, $158.97; uniform, $90; travel, $70.17	1,804 14
McGee, A. A., investigating officer, grade 1: salary, 9 m. at $1,200, 3 m. at $1,260; bonus, $243	1,458 00
Pearson, S. M., investigating officer, grade 1: salary, $1,560; bonus, $94; travel, $30.26	1,684 26
Rudd, Miss O., clerk-stenographer, salary, Aug. 11 to Mar. 31 at $960	614 19
Rushmer, S. R., senior clerk-stenographer: salary, 6 m. at $1,380, 6 m. at $1,440; bonus, $180; travel, $8.15	1,598 15
Automobile expenses: supplies and repairs, $151.33; gasoline and oil, $125.20	276 53
Expenses of deports, $154.04; postage, $280.14; stenographers, $435.75; telephone rent and tolls, $268.57; telegrams, $222.31; sundry expenses, $160.60; less $8.10 paid in 1925-26	1,513 31

Boston Agency—Agence de Boston ($3,691.80)

Stahl, Jas., immigration agent, grade 3: salary, $2,160; uniform, $60; living allowance, $420; meals, $6.30	2,646 30
Bujila, T. de V., inspector interpreter: salary, May 1 to Oct. 16 (noon) at $1,560; car fares, travel, etc., $118.58	833 58
Sundry office expenses	211 92

New York Agency—Agence de New-York ($3,735.26)

Grant, H., inspector: salary, 9 m. at $1,260, 3 m. at $1,320; bonus, $50; living allowance, $420; uniform, $83; meals, $93.75	1,921 75
Roe, J. M., inspector: salary, April 1 to Jan. 15 at $1,200; bonus, $121.68; living allowance, $237.10; uniform, $90; meals, $58.85	1,456 02
Telephones and telegrams, $150.36; postage and stationery supplies, $102.62; sundry outlay, $104.51	357 49

Inspection Points—Centres d'inspection ($198,680.51)

Relieving Inspectors ($5,906.57)—	
Greene, C. G., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $131.20; uniform, $92.96; travel and living expenses, $794.35; telephone rent, $24.26	2,832 77
Langlais, J. M., supervising inspector, grade 1: salary, $1,680; bonus, $50; overtime, $142.30; uniform, $93.10; travel and living expenses, $1,099.84; sundry, $8.56	3,073 80
Port Hawkesbury, N.S., J. J. Williams, inspector (part time) salary	300 00
Sydney, N.S. ($2,723.28)—	
Young, J. G., supervising inspector, grade 1: salary, $1,740; bonus, $50; uniform, $30; travel, $53.55	1,873 55
Scott, M. D., inspector: salary, 3 m. to June 30 at $1,380; bonus, $46.50; travel, $32.30	423 80
Legal services, $55; telephones, $125.76; sundry expenses, $245.17	425 93
Aroostook Jct., N.B., E. W. Larlee, inspector: salary, $1,500; bonus, $154; overtime, $36; uniform, $90; telephone rent, $21	1,801 00
Debec Jct., N.B., R. E. Kennedy, inspector: salary, $1,500; bonus, $154; overtime, $21; uniform, $30	1,705 00

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points—Con.—*Centres d'inspection*—Suite

Edmunston, N.B., L. R. Belanger, inspector: salary, 12 m. less 1 d. at $1,560; bonus, $93.71; overtime, $16.25; uniform, $60; travel, $5; sundry outlay, $3.30	1,734 07
McAdam Jct., N.B. ($3,813.08)—	
O'Shaughnessy, R., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $212.40; uniform, $30	2,032 40
Cleland, H. W., inspector: salary, $1,560; bonus, $94; overtime, $78.20; uniform, $30	1,762 20
Sundry office expenses	18 48
Milltown, N.B., W. H. Smith, inspector: salary, $1,500; bonus, $154; overtime, $285.60; uniform, $30; travel, $2.95; telephone, $35.40	2,007 95
Richmond Corner, N.B., L. H. Purinton, inspector (part time), salary	300 00
St. Andrews, N.B., H. G. Maloney, inspector: salary, 7 m. to Oct. 31 at $1,500; bonus, $89.81; overtime, $14.30; travel, $5.50; telephone rent, $16	1,000 61
St. Leonard, N.B., F. A. Roy, inspector: salary, April 1 to Mar. 17 at $1,500; bonus, $148.17; overtime, $238.40; uniform, $93.10	1,923 22
St. Stephen, N.B. ($4,197.57)—	
Maxwell, C. H., supervising inspector, grade 1: salary, 12 m. less 7 d. Mar. (suspended) at $1,740; bonus, $48.98; overtime, $228.60; uniform, $27.16.	2,012 00
Douglas, A., inspector: salary, $1,500; bonus, $154; overtime, $205.80; uniform, $60	1,919 80
Meals for detained immigrants, $149.10; sundry offices expenses, $116.67	265 77
Beebe Jct., Que. ($6,260)—	
Neveu, D., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $271.20; uniform, $93.06; travel, $9.64	2,163 90
Beane, H. S., inspector: salary, 3 m. at $1,440, 9 m. at $1,500; bonus, $158.97; overtime, $267.20; uniform, $63.09	1,974 26
Huse, W. E., inspector: salary, $1,500; bonus, $154; overtime, $271.20; uniform, $96.16	2,021 36
Telephone rent, $72; sundry office expenses, $28 48	100 48
Coaticook, Que ($3,727.93)—	
Garceau, T. E., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $139.40; uniform, $30; meals, $1.85	1,991 25
Thornton, P. R., inspector: salary, 11 m. to Feb. 28 at $1,560; bonus, $86.13; overtime, $118.50; uniform, $60	1,694 63
Telephone rent, $34.70; sundry office expenses, $7.35	42 05
Comin's Mills, Que., J. A. Aube, inspector: salary, $1,500; bonus, $154; overtime, $79.40; uniform, $63.13	1,796 53
Glenelm, Que., J. Tallon, inspector: salary, July 8 to Nov. 30 at $1,200; overtime, $108.30; uniform, $33.09; travel, $50	669 31
Hemmingford, Que., Chas. Dunsmore, inspector: salary, 7 m. to Oct. 31 at $1,500; bonus, $89.81; overtime, $192; travel, $17.95; tolls, $3.40	1,178 16
Highwater, Que. ($5,567.95)—	
Gingras, L. A., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $75.30; uniform, $60	1,925 30
Barnett, E. C., inspector: salary, $1,500; bonus, $154; overtime, $125.30; uniform, $93.12; meals, $2.50	1,874 92
Peabody, E. B., inspector: salary, April 1 to Mar. 6 at $1,500; bonus, $143.61; overtime, $149.50; uniform, $60	1,752 30
Sundry office expenses	15 43
Huntingdon, Que., W. J. Goundrey, inspector: salary, $1,500; bonus, $154; overtime, $36; uniform, $33.09; travel, $3.50; telephone rent, $19.54; sundry expenses, $8.56	1,754 69
Lacolle, Que. ($6,550.34)—	
Atkinson, B.: salary, inspector, 3 m. at $1,260, 5 m. at $1,320, supervising inspector, grade 1, 4 m. at $1,620; bonus, $145; overtime, $251.65; uniform, $63.18; travel, $49.05	1,913 88
Clarkson, A. H., inspector: salary, $1,560; bonus, $94; overtime, $276; uniform, $63.03	1,993 03

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points–Con.—*Centres d'inspection*–Suite

Lacolle, Que.—*Concluded*—	
Hebert, N. C., inspector: salary, $1,200; overtime, $279.40; uniform, $96.22; travel, $11.68	1,587 30
Van Vliet, G. L., inspector: salary, April 15 to Oct. 9 (noon) at $1,200; overtime, $139.20; uniform, $34.55	754 50
Allowance for use of car, 4 m., $80; lighting, $37.40; telephone, $113.66; sundry expenses, $70.57	301 63
Megantic, Que., A. McDonald, inspector: salary, $1,560; bonus, $94; overtime, $212.40; uniform, $60	1,926 40
St. Armand, Que., J. Ouimet, inspector: salary, $1,500; bonus, $154; overtime, $271.20; uniform, $90; telephone, $13	2,028 20
St. John's, Que., J. A. L'Ecuyer, inspector: salary, 11 m. to Feb. 28 less 30 d. Dec. (suspended), at $1,560; bonus, $78.55; overtime, $179.30; uniform, $32.97; travel, $85.06	1,680 07
Stanhope, Que., L. T. Lemieux, inspector: salary, $1,500; bonus, $154, overtime, $276.80; uniform, $90; light, $22; sundry expenses, $38.20	2,081 00
Malone, N.Y. ($3,964.35)—	
Pansera, A., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $130.70; uniform, $90; meals, $4.90	2,015 60
Larche, L. N., inspector: salary, $1,560; bonus, $94; overtime, $134.50; uniform, $90; meals, $2; telephone, $27	1,907 50
Telephone, $31.70; sundry expenses, $9.55	41 25
Rouse's Point, N.Y. ($4,091.88)—	
Commette, C., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $169.65; uniform, $60	2,019 65
Savard, A., inspector: salary, $1,500; bonus, $154; overtime, $232.05; uniform, $93.14; telephone, $18	1,997 19
Sundry expenses	75 04
St. Albans, Vt. ($3,443)—	
Boisvert, N. E., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $211.70; uniform, $60	2,061 70
Shelters, J. W., inspector: salary, June 15 to Mar. 31 less 1 d. (suspended) at $1,200; bonus, $204.25; overtime, $159.65; uniform, $60; travel, $7.40.	1,381 30
Bridgeburg, Ont. ($11,488.55)—	
Johns, F., supervising inspector, grade 2: salary, 12 m. less 10 d. (suspended) at $1,980; overtime, $147; uniform, $60	2,133 77
Hardison, R. T., inspector: salary, 2 m. to May 31 at $1,560; bonus, $15.66..	275 66
Jones, T. E., inspector: salary, 5 m. to Mar. 31 at $1,320; bonus, $77.50; overtime, $88.80; uniform, $60	776 30
McNeill, J. R., inspector: salary, 12 m. less 1 d. at $1,560; overtime, $261.60; uniform, $90	1,907 57
Mumby, J. W., inspector: 12 m. less 30 d. (suspended) at $1,440; bonus, $159.64; overtime, $171.40; uniform, $90	1,742 20
Rigg, R., relieving inspector: salary, 7 m. to Mar. 31 at $1,200; bonus, $150.50; overtime, $121.60; uniform, $49.84; meals, $87.75	1,109 69
Sutherland, W., inspector: salary, $1,560; bonus, $94; overtime, $239.60; uniform, $90	1,983 60
Williamson, J. H., inspector: salary, April 1 to Aug. 19 at $1,440; overtime, $107; uniform, $30	690 55
Young, H. G., inspector: salary, April 1 to June 30 at $1,440, July 1 to Aug. 19 less 1 d. at $1,500; bonus, $63.78; overtime, $94.70; uniform, $20....	736 06
Postage, $23.87; telegrams and telephone, $76.18; sundry expenses, $33.10..	133 15
Brockville, Ont., F. C. Knight, inspector: salary, $1,560; bonus, $94; overtime, $285.60; uniform, $60; telephone, $39.79; sundry expenses, $18.85	2,058 24
Crystal Beach, Ont. ($1,106.60)—	
Rigg, R., relieving inspector: salary, May 1 to Aug. 31 at $1,200; bonus, $86; overtime, $98.40; uniform, $3.11	587 51
Wilson, G. R. L., inspector: salary, May 22 to Aug. 31 at $1,200; bonus, $71.44; overtime, $84; uniform, $31.39	519 09

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points—Con.—*Centres d'inspection*—Suite

Cobourg, Ont., W. P. Skitch, inspector: salary, 9 m. at $1,440, 3 m. at $1,500; bonus, $168.99; overtime, $81; uniform, $60; telephone calls, $7	1,771 99
Cornwall, Ont., J. M. O'Callaghan, inspector: salary, $1,500; overtime, $9; uniform, $30; travel, $16.30; sundry expenses, $2.68	1,557 98
Erie Beach, Ont. ($1,319.77)—	
Lozo, H. F., inspector: salary, June 29 to Oct. 3 (noon) at $1,200; overtime, $75.20	389 93
Wyatt, J. T., inspector: salary, June 1 to Sept. 30 at $1,560; bonus, $31.32; overtime, $93.60; uniform, $30; travel and living expenses, $254.92	929 84
Fort Erie, Ont. ($6,636.27)—	
Kee, W. J., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $285.60; uniform, $93.07	2,168 67
Dunsmore, Chas., inspector: salary, 5 m. to Mar. 31 at $1,500; bonus, $64.19; overtime, $93.60	782 79
Jones, T. E., inspector: salary, 6 m. at $1,260, 1 m. at $1,320; bonus, $114.50; overtime, $149; uniform, $30	1,033 50
Layle, J. R., inspector: salary, May 8 to Nov. 19 at $1,200; overtime, $137.20; uniform, $33.10	811 05
Matthews, W. P., inspector: salary, 12 m., $1,320; bonus, $186; overtime, $276; uniform, $29.74	1,811 74
Sundry expenses	28 52
Kingston, Ont. ($5,438.65)—	
Fowler, A., inspector: salary, $1,560; bonus, $94; overtime, $154.40; uniform, $63.10; travel, $20.95	1,892 45
Blann, G. B., inspector: salary, May 31 to Sept. 26 (noon) at $1,200; bonus, $83.47; overtime, $70.20; uniform, $30	571 90
Devlin, P., deport officer: salary, $1,250; bonus, $198; uniform, $90; travel, $1,317.18; detailed in 1923-24, page H—16, $64.14; less paid in 1925-26, $35.47	2,883 85
Telephone, $42.33; sundry expenses, $48.12	90 45
Niagara Falls, Ont. ($28,577.66)—	
Willox, C. E., supervising inspector, grade 3: salary, $2,520; uniform, $64; travel, $526.11	3,110 11
Adamson, A. D., inspector: salary, $1,380; bonus, $186; overtime, $285.60; uniform, $63.05; meals, etc., $10.05	1,924 70
Anderson, Thos., inspector: salary, $1,560; bonus, $94; overtime, $267.20; uniform, $26.66	1,947 86
Andrews, E. L., insp.: salary, $1,560; bonus, $94; overtime, $244; uniform, $30	1,928 00
Barry, E. J., inspector: salary, 3 m. to June 30, less 1 d. Oct., 1924, at $1,560; bonus, $22.79; overtime, $24	432 76
Bruce, R., inspector: salary, $1,560; bonus, $94; overtime, $276; uniform, $28.33	1,958 33
Digby, T., inspector: salary, $1,500; overtime, $285.60; uniform, $113.38	1,898 98
Donohue, J., inspector: salary, $1,560; bonus, $94; overtime, $280.80; uniform, $49.83	1,984 63
Gray, F. J., inspector: salary, May 9 to Mar. 31 at $1,200; bonus, $230.95; overtime, $229.60; uniform, $84.78	1,619 52
Gribble, F. J., inspector: salary, 12 m., $1,560; bonus, $94; overtime, $280.80; uniform, $49.63	1,984 43
Hunt, H. A., inspector-interpreter: salary, April 1 to July 14 at $1,620, July 15 to Mar. 31 at $1,680; bonus, $51.17; overtime, $328; uniform, $26.33; meals, etc., $81.10	2,149 34
Morrison, A. S., inspector: salary, 9 m. at $1,260, 3 m. at $1,320; bonus, $195; overtime, $280.80; uniform, $57.77	1,808 57
Pinder, T. W., inspector: salary, May 22 to Sept. 29 at $1,200; bonus, $92.22; overtime, $102.40; uniform, $31.40	654 95
Prentiss, M. H., inspector: salary, $1,560; bonus, $93.96; overtime, $285.60; uniform, $60	1,999 56

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points–Con.—*Centres d'inspection*–Suite

Niagara Falls, Ont.—*Concluded*—	
Rigg, R., relieving inspector: salary, April, $100; bonus, $21.50; overtime, $51.20; meals, $5.40	178 10
Stephens, H. P., inspector: salary, July 27 to Nov. 1 (noon) at $1,200; overtime, $71.20	388 99
Watson, C. E., inspector: salary, 12 m. at $1,380 plus 5 d. Oct., 1924; bonus, $189.75; overtime, $276; uniform, $82.98	1,946 47
Wilson, G. R. L., inspector: salary, Sept. 1-20 at $1,200; bonus, $14.33; overtime, $13.60	94 60
Automobile expenses: supplies and repairs, $136.74; rent of garage, $48; gasoline, 352½ gal., $122.61; oil, $6.30	313 65
Postage, $42.78; telephone rent and tolls, $159.17; sundry expenses, $46.13; detailed in 1923-24, page H-20, $6.03	254 11
Niagara-on-the-Lake, Ont., J. Redhead, inspector: salary, 6 m. at $1,500; bonus, $76.98; overtime, $172.80; uniform, $33.10	1,032 88
Point Edward, Ont., J. B. Murray, inspector, overtime March, 1924	24 00
Port McNicoll, Ont., T. B. Corbett, inspector (part time), salary	150 00
Prescott, Ont. ($5,987.09)—	
Conner, G. H., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $251.40; uniform, $63.04; travel, $8.70	2,113 14
Adams, A., inspector: salary, 12 m. less 7 d. (suspended), at $1,200; bonus, $253.15; overtime, $250.20; uniform, $93.05	1,773 82
Banford, W., inspector: salary, $1,560; bonus, $94; overtime, $255.60; uniform, $63.04	1,972 64
Light and heat, $72; sundry expenses, $55.49	127 49
Queenston, Ont., W. Condlin, inspector: salary, $1,500; bonus, $154; overtime, $271.20; uniform, $60	1,985 20
Sarnia, Ont. ($14,646.02)—	
Robson, J. W., supervising inspector, grade 2: salary, $1,980; overtime, $276; uniform $30; meals, $8.25	2,294 25
Gilbert, G. W., inspector: salary, April 15 to Dec. 19 (noon), at $1,200; bonus, $174.80; overtime, $186.40; uniform, $33.10	1,207 31
Hardy, G., inspector: salary, $1,380; bonus, $186; overtime, $252	1,818 00
Marriott, H. R., inspector: salary, May 7 to Nov. 11 (noon), at $1,200; bonus, $132.37; overtime, $136; uniform, $30	914 02
Mathewson, A. G., inspector: salary, $1,560; bonus, $94; overtime, $239.20; uniform, $33.11	1,926 31
Peters, G. S., inspector: salary, 6 m. at $1,320, 6 m. at $1,380; bonus, $186; overtime, $276; uniform, $30	1,842 00
Thomas, G. A., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $160.70; uniform, $30; travel and living expenses while relieving, $617.39	2,598 09
Walford, O. L., inspector: salary, $1,320; bonus, $186; overtime, $280.80	1,786 80
Car fares, $147; telephone, $95.42; sundry expenses, $16.82	259 24
Sault Ste. Marie, Ont. ($9,184.47)—	
Hollingsworth, E., supervising inspector, grade 2: salary, $1,980; uniform, $90; travel, $8.60	2,078 60
Bradley, E., inspector: salary, 11 m. to Feb. 28 at $1,560; bonus, $43.33; overtime, $155.70; uniform, $96.20	1,725 23
Cahoon, G. B., inspector: salary, $1,560; bonus, $94; overtime, $238.90; uniform, $90	1,982 90
Lynn, D., insp.: salary, $1,560; bonus, $94; overtime, $254.05; uniform, $60.	1,968 05
Wyatt, J. T., inspector: salary, 2 m. to May 31, 6 m. to Mar. 31 at $1,560; bonus, $62.68; overtime, $114.65; uniform, $60	1,277 33
Light and heat, $40.64; telephone, $82.76; sundry expenses, $28.96	152 36

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points—Conc.—*Centres d'inspection*—Fin

Windsor, Ont. ($31,582.98)—	
Adams, O. G., supervising inspector, grade 3: salary, $2,520; uniform, $30; travel and meals, $32.90	2,582 90
Bernhardt, W. E., inspector: salary, Mar. 9-31 at $1,200	74 19
Bradley, E., inspector: salary, March, $130; bonus, $7.83	137 83
Brunette, J., inspector: salary, 9 m. at $1,260, 3 m. at $1,320; bonus, $195; overtime, $266.40; uniform, $60	1,796 40
Byrne, V. M., inspector: salary, $1,560; bonus, $94; overtime, $262.40; uniform, $96.27; travel, $2.50	2,015 17
Elms, J., inspector: salary, $1,260; bonus, $198; overtime, $240; uniform, $63.06	1,761 06
Hyland, B., inspector; salary, $1,560; bonus, $94; overtime, $262.40; uniform, $60	1,976 40
Lane, T., inspector: salary, $1,500; bonus, $154; overtime, $276; uniform, $60	1,990 00
Mason, C. E., inspector: salary, 11 m. to Feb. 28 at $1,560; bonus, $86.13; overtime, $252; uniform, $30	1,798 13
Matthews, J. O., senior clerk-stenographer: salary, $1,440; overtime, $200.80; uniform, $83.33	1,724 13
McGinty, Chas., inspector: salary, $1,500; bonus, $154; overtime, $280.80; uniform, $63.11; travel, $1.05	1,998 96
Penney, A. G., inspector: salary, $1,560; bonus, $94; overtime, $271.20; uniform, $28; travel, $26.80	1,980 00
Prince, E., inspector: salary, $1,560; bonus, $94; overtime, $268; uniform, $60	1,982 00
Scott, M. D., inspector: salary, July 1 to Dec. 31 at $1,380, Jan. 1 to Feb. 19 at $1,440; bonus, $117.34; overtime, $168.80; uniform, $33.15; travel, $25.25	1,235 97
Terry, A. E., inspector: salary, $1,560; bonus, $94; overtime, $248; uniform, $33.07; travel, $10.45	1,945 52
Vannan, D., inspector: salary, March at $1,200	100 00
Wall, L. S., inspector: salary, 9 m. at $1,440, 3 m. at $1,500; bonus, $168.99; overtime, $276; uniform, $89.73	1,989 72
Watson, R., inspector: salary, 3 m. at $1,440, 9 m. at $1,500; bonus, $158.97; overtime, $276; uniform, $28	1,947 97
Willden, E. F., inspector: salary, 12 m. less 16 d. at $1,560; bonus, $89.78; overtime, $167.20; uniform, $53.33	1,800 98
Wright, C., inspector: March, 1924, $125; bonus, $21.75; overtime, $24	170 75
Car fares, $228.70; postage, $65; telephone, $211.24; sundry expenses, $69.96.	574 90

Customs Officers Acting as Boundary Inspectors—Douaniers agissant comme inspecteurs des frontières ($7,267.81)

Nova Scotia—	
Sydney: J. M. Campbell, 6 m. to Dec. 31, $100; G. Lewis, $100	200 00
Yarmouth: W. R. Cann, $200; telephone, etc., $49.28; refunded to Casual Revenue, $3.25	252 53
New Brunswick—	
Andover, R. C. Loose, $100; Aroostook, R. Keely, $100	200 00
Campbellton: C. B. Fairley, Jan. 1 to April 15, $29.17; F. W. Campbell, August 1-30, $16.13; L. R. Ross, season, $50; sundry expenses, $25	120 30
Claire, T. Paillard, $200; Connors, C. A. Pincombe, $100	300 00
Grand Falls, H. J. Kelly, $200; L'Etete, W. Tucker, season, $50; telephone, $18	268 00
McAdam Jct., F. M. Thorburn, $200; North Head, C. Dixon, $100	300 00
North Lake, T. W. Wetmore, $100; St. Leonards, J. J. Walsh, 6 m. to June 30, $50	150 00
St. Stephens, W. B. Hawthorne, $100; Upper Mills, K. M. Woodcock, $100.	200 00
Wilson's Beach, J. A. Newman, Jan. 1 to Aug. 31	66 67

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Customs Officers Acting as Boundary Inspectors–Conc.—*Douaniers agissant comme inspecteurs des frontières*–Fin

Quebec—	
Abercorn: Clark Hall, Oct., Nov. and Mar., 1924, $25; W. E. Dow, 3 m. to Feb. 28, 1924, $25; F. F. Fyles, 6 m. to Mar. 31, 1924, $50	100 00
Armstrong: J. A. R. Charest, July 9 to Feb. 16, $60.94; W. Simard, July 9 to Dec. 31, $47.85	108 79
Clarenceville, J. A. Metivier, $100; Dundee, J. D. McMillan, $100	200 00
Frelighsburg, H. A. McCrum, $100; Georgeville, W. H. Rediker, $100	200 00
Glenelm, H. T. Wilson, $100; Hemmingford, W. A. Orr, season, $50	150 00
Lacolle: W. J. Young, $100; A. Fournier, season, $100; Magog, W. Ducharme, $100	300 00
Mansonville, D. M. Manson, $200; Phillipsburg, A. H. Merritt, 13 m. to Dec. 31, $108.33	308 33
Rock Island: C. H. Lalonde, season, $50; M. A. Sawyer, season, $50; E. Webb, season, $50	150 00
St. Regis, F. E. Taillon, $100; Stanhope, G. T. Barnes, $100	200 00
Ontario—	
Amherstburg, S. Taylor, $100; Aultsville, W. M. Evans, $100	200 00
Brantford, W. Scruton, 7 m. to July 31, $175, sundry expenses, $5.44; Brockville, L. F. V. Taylor, season, $100	280 44
Bruce Mines, W. White, $100; Chatham, G. L. Terry, $150	250 00
Collingwood, T. E. McKim, $100; Cornwall, L. Lamesse, $100	200 00
Corunna, A. S. Turnbull, 3 m. to Mar. 31, 1924, $25; Courtwright, B. S. Johnston, $100	125 00
Cutler, W. J. Kirk, $100; Depot Harbour, J. Eager, $100	200 00
Erieau, J. F. Kennedy, $100; Erie Beach, A. Current, season, $50; W. Egan, season, $50	200 00
Gananoque, M. J. Lee, $100; Goderich, H. Hayes, $100	200 00
Kingsville, E. McCay, $50; Maitland, H. Lemon, 6 m. to June 30, $50	100 00
Midland, S. Vyvyan, $50; Morrisburg, A. G. F. Drew, 9 m. to Dec. 31, $75	125 00
Niagara Falls: C. R. Cryderman, May 17 to Dec. 31, $62.36; A. M. Shaw, Oct. 1 to May 17, $62.90; H. S. O'Melia, December, $8.33; F. Whitewell, $100	233 59
Owen Sound, J. A. Frost, $100; Parry Sound, G. W. Spence, $100	200 00
Point Edward, O. S. Clark, 10 m. to Oct. 31, $83.33; Port Burwell, S. G. Woods, $100	183 33
Port Colborne, J. Bradley, $100; Port Dover, $100	200 00
Port Lambton, W. Hennegan, $100; Port Stanley, W. Jackson, $100	200 00
Rockport, J. F. Fitzsimmons, $100; Sombra, J. W. Burnham, $100	200 00
Thessalon, W. E. Boyd, $100; Trenton, W. H. Polley, $50	150 00
Wallaceburg, D. F. Johnson, Jan 1. to June 13, $45.83; Walpole Island, W. J. Backus, $100	145 83
Eastern States, Portland, Me., M. J. Hall	100 00

Expenses with Deports—Dépenses de déportation ($8,020.21)

Canadian Pacific Railway Co., fares	5,036 07
Hospital treatment, $323.50; inland and ocean fares, $1,819.78; photographs of deports, $594; sundry expenses, $246.86	2,984 14

Removal Expenses—Dépenses de déplacement ($191.59)

Dunsmore, Chas., Hemmingford, Que. to Fort Erie, Ont., O.C. Dec. 23, 1924	137 14
Scott, M. D., Sydney, N.S. to Windsor, Ont., O.C. Dec. 23, 1924	54 45

Miscellaneous—Divers ($7,828.83)

Sundry expenses of Ottawa officials—	
Living allowance: W. H. Foran, $60; F. A. Smith, $370	430 00
Overtime, W. S. Larose	22 00

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Miscellaneous—Conc.—*Divers*—Fin

Sundry expenses of Ottawa officials—*Concluded*—	
Travel: Mills Argue, $1,059.96; G. G. Congdon, $1,183.99; J. S. Fraser, $94.99; A. Gillies, $27.85; T. A. Graham, $567.68; W. S. Larose, $332.10; D. H. Reynolds, $1,995.50	5,262 07
Uniforms: Mills Argue, $60; G. G. Congdon, $30; F. Dalby, $30; W. H. Foran, $30; T. A. Graham, $30; W. S. Larose, $60; J. Lester, $30; J. B. Murray, $30; W. Y. Oldham, $30; D. H. Reynolds, $60	390 00
Freight, $111.11; legal services, $75; telegrams, $947.99; telephone calls, $325.55; transportation advances, $252.86; small items, $12.25	1,724 76
	557,445 45

WESTERN DISTRICT—DISTRICT DE L'OUEST

Winnipeg ($119,284.52)

Gelly, T., divisional commissioner of Immigration, grade 1: salary, $3,600; uniform, $60; travel, $154.97	3,814 97
Benson, S., packer and helper: salary, $1,020; bonus, $315	1,335 00
Bernier, Miss A., clerk stenographer, 12 m. less 37 d. at $960	863 74
Bernier, C. C., clerk stenographer, salary, 7 m. to Oct. 31 at $1,500; bonus, $89.81; travel, $33.15	997 96
Brennan, B., hall attendant: salary, May 12 to Mar. 31 at $720; bonus, $279.44.	918 15
Boyce, E. T., principal clerk	2,280 00
Carson, W. C., grain exhibit foreman: salary, $1,320; bonus, $186; travel, $66.50.	1,572 50
Chittick, F., deport officer: salary, $1,200; bonus $258; uniform, $90; travel, $1,461.58; detailed in 1923-24 page H23, $1.56	3,011 14
Chowne, Miss I., clerk stenographer, salary, 9 m. at $960, 3 m. at $1,020, underpaid 1923-24, $240. See A.G. Report 1923-24, p. H—23	1,215 00
Clark, Mrs. R., deport officer: salary, $1,080; uniform, $30; travel, $1,425.66	2,535 66
Clyde, Miss C. B., clerk stenographer: salary, Nov. 15 to Mar. 31, $362.67; bonus, $119	481 67
Cook, Mrs. F. W., hall attendant, July 7 to Mar. 31	528 38
Cottingham, W. S., clerk, 7 m. to Oct. 30 at $1,260	735 00
Damskov, N., interpreter, part time: salary April 15 to Oct. 14 and Mar. 15-31 at $600; uniform, $3.05; travel, $65.20	394 91
Davis, E. P., inspector: salary 9 m. at $1,320, 1 m. to Jan. 31 at $1,380; overtime, $208.20; uniform, $90	1,403 20
de Clerc, J., inspector: salary, Feb. 1, 1924 to Mar. 14, at $1,200; bonus, $295.71; uniform, $60; travel, $39.45	1,740 32
Fulton, H., hall attendant: salary, $900; bonus, $315; travel, $208.13	1,423 13
George, Mrs. E., clerk stenographer: salary, $960; bonus, $315	1,275 00
Gibbs, G. F., clerk: salary, $1,200; travel, $14.45	1,214 45
Grymonpre, J., clerk stenographer, April 1 to Sept. 18	448 00
Gunn, E. S., file clerk: salary, 9 m. at $960 less 6 d., 3 m. at $1,020; bonus, $309.92	1,269 44
Harvey, P., interpreter: salary, $1,260; bonus, $198; uniform, $60	1,518 00
Hjaltdal, T., junior clerk: salary May 1 to Sept. 16, Nov. 4 to Mar. 31 at $600.	470 05
Hogg, B., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $115; uniform, $3.05; travel, $657.65	2,565 70
Hooey, C. M., packer and helper: salary, $1,020; bonus, $315	1,335 00
Jankiewicz, A., interpreter: salary, $1,260; bonus $198; overtime, $120.20; uniform, $63.05; travel, $1,132.34	2,773 59
Johnston, J., elevator operator: salary, $960; uniform, $63.06	1,023 06
Johnston, T., hall attendant: salary, $900; bonus, $315; travel, $343.10	1,558 10
Johnston, Miss V., clerk-stenographer: salary Mar. 18, 1924, to Mar. 31, 1925, at $960; bonus, $3.13.	999 26
Jones, J. W. P., division inspector, grade 1: salary, $2,400; uniform, $60; travel, $743.12	3,203 12
Joyal, Miss H., clerk-stenographer: salary, 9 m. to Mar. 31, at $960	720 00

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Winnipeg—Concluded

Kramer, L. L., principal clerk: salary, $2,280; uniform, $60; travel, $18.25....	2,358 25
Kyle, A., senior guard: salary, $1,380; bonus, $54; uniform, $60; travel, $40....	1,534 00
Lamb, Miss A. C., clerk-stenographer: salary, May 12 to Mar. 31, at $960.....	851 61
Lepers, O., senior account clerk, salary, $1,380; bonus, $186.....	1,566 00
Mack, J., hall attendant: salary, $900; travel, $48.70.....	948 70
McBean, Miss L. J., clk.-sten., April 9 to noon Oct. 6 less 8½ d., at $960.....	450 19
McCabe, Miss L., clerk-sten., April 1 to Aug. 12, at $960 (overpaid $4)....	354 97
McCann, J., inspector: salary, April 1-11 at $1,200; bonus, $7.88; travel, $18.28; detailed 1923-24, $56.66.....	119 48
McGookin, W., fireman's helper; salary, $780; bonus, $315.....	1,095 00
McIvor, D. W., senior clerk: salary, $1,680; bonus, $50; uniform, $60.....	1,790 00
McKenna, P., hall caretaker, May 12 to Oct. 7, at $720.....	292 26
Mironko, V. E., interpreter: salary, April 22 to Mar. 31 less 3 d. at $960; uniform, $3.10; travel, $67.40.....	966 76
Munro, R. N., investigating officer, grade 3: salary, 9 m. at $2,280; 3 m. at $2,400; uniform, $60; travel, $812.60.....	3,182 60
Nash, C., packer and helper: salary, $1,020; bonus, $315.....	1,335 00
Neale, W. A., senior file clerk: salary, $1,380; bonus, $186.....	1,566 00
Oakley, W. B., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $42.40; uniform, $90; travel, $722.28.....	2,644 68
O'Reilly, P. J., fireman's helper.....	780 00
Passmore, C. J., statistical clerk: salary, 7 m. to Oct. 30 at $1,260; bonus, $115.50.	850 50
Peele, J., deport officer: salary, May 7 to Mar. 31 at $900, less $375 paid 1925-26; uniform, $90; travel, $1,498.88, less $45.93 paid 1925-26.....	1,978 43
Pennock, O. C., clerk: salary 10 m. at $1,200, 2 m. at $960; travel, $46.45.....	1,206 45
Perry, C., deport officer: salary, $1,200; bonus, $258; uniform, $60; travel, $1,349.10	2,867 10
Phelan, Miss M., clerk-stenographer: salary, 9 m. at $960, 3 m. at $1,020; bonus, $315; arrears 1923-24, $240. See A.G. Report 1923-24, p. H—24.....	1,530 00
Rainford, Mrs. A., matron: salary, $720; travel, $43.75.....	763 75
Reeder, G. C., inspector: salary, 2 m. to May 31 at $1,260, arrears 1923-24, $15; bonus, $33.....	258 00
Robertson, W. W., inspector: salary, 3 m. at $1,260, 9 m. at $1,320; bonus, $189; overtime, $9.40; uniform, $90; travel, $1,186.05.....	2,779 45
Rose, W. B., investigating officer, grade 2: salary, 3 m. at $1,740, 9 m. at $1,860; bonus, $12.48; uniform $60; travel, $779.87.....	2,682 35
Scott, Miss A., senior clerk-stenographer.....	1,620 00
Spence, R., deport officer: salary, 3 m. to June 30 at $1,200; bonus, $64.50.....	364 50
Sumner, Mrs. F. E., senior clerk-stenographer, 3 m. to June 30 at $1,500....	375 00
Tate, Miss E., clerk-stenographer, 3 m. to June 30 at $1,020.....	255 00
Taylor, Miss D. M., clerk-stenographer.....	1,020 00
Taylor, R. T., packer and helper: salary, $960; bonus $315.....	1,275 00
Westman, Miss A., junior clerk: salary, $600; bonus, $315.....	915 00
Whiddon, C. J., file clerk: salary Aug. 15 to Mar. 31 at $600; bonus, $198.15..	575 57
Wood, S., hall attendant: salary, $900; bonus, $315; travel, $95.....	1,310 00
Temporary assistance: charwomen, $153.90; interpreters, $216.15; matrons, $150; porters, $4,415.91; stenographers, $744.61; sundry help, $59.58.....	5,740 15
Advances to indigent immigrants: rail fares, $490.75; board and lodging, $93.45	584 20
Beds, mattresses, etc.: Simmons Ltd., $2,007.60; Western Shirt & Overall Manufacturing Co. Ltd., $4,228.16; payments under $1,000, $487.50.....	6,723 26
Cables, telegrams and telephones: Canadian National Telegraphs, $1,811.54; payments under $1,000, $1,607.61.....	3,419 15
Provisions: City Dairy Ltd., $1,147.08; Jobin, Marrin Co., $1,718.97; W. H. Stone & Co. Ltd., $1,105.82; payments under $1,000, $3,536.83.....	7,508 70
Car fares, $679; cleaning, $504.42; freight and express, $489.66; hardware, $229.51; laundry, $758.02; medical supplies, $108.55; postage, $2,055; sundry accounts, $399.80.....	5,223 96

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points and Agencies—Centres d'inspection et agences ($70,238.01)

Fort Frances, Ont. ($9,005.17)—	
Ellis, A., inspector: salary, $1,560; bonus, $94; overtime, $111; uniform, $90	1,855 00
Kaine, A., inspector: salary, 11 m. to Feb. 28 at $1,560; bonus, $84.17; overtime, $95; uniform, $30	1,639 17
Martin, W. A., inspector: salary, $1,560; bonus, $94; overtime, $69.30; uniform, $30.	1,753 30
Strain, F. J., inspector: salary, $1,560; bonus, $94; overtime, $111.30; uniform, $90.	1,855 30
Wall, G. L., inspector: salary, $1,560; bonus, $94; overtime, $109.40; uniform, $60.	1,823 40
Sundry office expenses	79 00
Fort William, Ont. ($1,230.08)—	
Thornton, L., inspector: salary, 5 m. to Mar. 31 at $1,200; bonus, $107.50; uniform, $93.06	700 56
Wilson, A. H., inspector: salary, 3 m. to June 30 at $1,560; bonus, $23.49; uniform, $3.	416 49
Sundry office expense, $101.23; detailed 1923-24 page H—25 $11.80	113 03
Pigeon River, Ont. ($3,344.15)—	
Bowman, S., inspector: salary, 7 m. to January 31 at $1,200; bonus, $150.50 overtime, $87.60; uniform, $93.05; travel, $795.80	1,826 95
Elliott, W., inspector: salary, April 26 to Dec. 31 at $1,200; overtime, $183.20; uniform, $33.05; travel, $159.85.	1,192 76
Rent of office, $230; sundry office expenses, $94.44	324 44
Port Arthur, Ont., W. H. Cowley, inspector: salary, 3 m. at $1,260, 9 m. at $1,320; bonus, $189; overtime, $18.25; uniform, $29.67; sundry office expenses, $144.84; less $3.89 paid 1925-26	1,682 87
Rainy River, Ont. ($3,841.60)—	
Baldwin, W. C., inspector: salary, $1,560; bonus, $94; overtime, $195.60; uniform, $63.	1,912 60
Brown, A., inspector: salary, $1,560; bonus, $94; overtime, $164; uniform, $63	1,881 00
Sundry office expenses.	48 00
Bannerman, Man., E. Sankey, inspector: salary, $1,560; bonus, $94; overtime, $36; uniform, $60; postage, $3	1,753 00
Emerson, Man. ($9,804.65)—	
Connell, T. J., supervising inspector, grade 2: salary, 7 m. to Oct. 31 at $1,980; overtime, $79.90; travel, $4	1,238 90
Gerrie, R. A., supervising inspector, grade 2: salary 2 m. to Mar. 31 at $1,980; travel, $7.50.	337 50
Bell, F. S., inspector: salary, 7 m. to Oct. 31 at $1,560; bonus, $54.81; overtime, $63.20; uniform, $30.	1,058 01
Bowman, S., inspector: salary, 3 m. to Mar. 31 at $1,200; bonus, $64.50; overtime, $92.	456 50
Brown, J. W., inspector: salary, $1,560; bonus, $94; overtime, $96; uniform, $63.20	1,813 20
Connell, J. L., inspector: salary, June 23 to July 31 at $1,200; uniform, $30	156 88
Garlick, G. F., caretaker (part time)	576 00
Irvine, R. B., inspector: salary, $1,560; overtime, $8; uniform, $60	1,628 00
Reeder, G. C., inspector: salary, 7 m. at $1,260, 3 m. to Mar. 31 at $1,320; bonus, $162; overtime, $95.20; uniform, $93.13; board and lodging, $147.50.	1,562 83
Wetton, T. C., inspector: salary, July 30 to Oct. 18 at $1,200; bonus, $56.87; overtime, $47.20.	368 58
Bus and taxi fares, $199.50; sundry office expenses, $408.75	608 25
Gretna, Man., J. R. Hogg, inspector: salary, $1,500; bonus, $154; overtime, $156.80; uniform, $32.96; sundry expenses, $27.25.	1,871 01
Snowflake, Man., F. H. Nesbitt, inspector: salary, $1,500, less $750 paid by Department of Customs; bonus, $93, uniform, $62.99; rent of office, $180	1,085 99

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points and Agencies—Con.—*Centres d'inspection et agences*—Suite

Sprague, Man., A. E., Powell, inspector: salary, $1,560; bonus, $94; uniform, $62.99	1,716 99
Big Muddy, Sask., A. L. Bird, inspector, part time: salary, $600; postage, $2..	602 00
Lloydminster, Sask., J. Gronow, agent grade 1, part time: salary, $480; postage, $3	483 00
North Battleford, Sask. ($1,355.55)—	
Deans, J., agent, grade 1, part time: salary, $650; bonus, $208; travel, $6..	864 00
Dyer, J., caretaker, part time, salary	300 00
Cleaning, $106.50; sundry expenses, $85.05	191 55
North Portal, Sask. ($6,718.11)—	
Gerrie, R., supervising inspector, grade 2: salary, 10 m. to Jan. 31 at $1,980; overtime, $205.20; uniform, $63.11; travel, $30.30	1,948 61
Bowman, S., inspector: salary, April 15 to May 31, less 13 d. at $1,200; bonus, $23.65; overtime, $29.60	163 25
Curtis, R., caretaker, part time, 6 m. to Sept. 30	90 00
Davis, C. G., inspector: salary, $1,440; bonus, $174; overtime, $233.55; uniform, $60	1,907 55
Dorsey, W. H., inspector: salary, $1,560; bonus, $94; overtime, $236.50; uniform, $90; meals, $6.15	1,986 65
Elliott, W., inspector: salary 3 m. to Mar. 31 less 9 d. at $1,200; overtime, $19.20	290 17
Cleaning, $106.65; telephone and telegrams, $125.13; sundry expenses, $99.70; detailed in 1923-24 page H—26, 40c	331 88
Prince Albert, Sask., G. J. Smith, caretaker, part time: salary April 1 to Nov. 15, Mar. 16-31, $200.40; sundry expenses, $160.43	360 83
Athabasca, Alta., F. J. Lawley, caretaker, part time: salary April 1 to Nov. 15, Mar. 16-31, $200.40; sundry expenses, $110.53	310 93
Calgary, Alta. ($4,959.75)—	
George, A. F., investigating officer, grade 3: salary, 11 m. to Feb. 28 at $2,400; uniform, $60; travel, $765.03 (deceased)	3,025 03
Harvey, T. R., clerk-stenographer, April 21 to Aug. 31 at $960	346 67
Nicholson, D. D., clerk-stneographer, Nov. 24 to Mar. 24 at $960	320 61
Thornton, L., clerk-stenographer: salary, 3 m. at $1,020, 4 m. to Oct. 30 at $1,080; bonus, $183.75	798 75
Postage, $139.40; telegrams, $108.64; telephones, $126.55, sundry expenses, $85.29; detailed in 1923-24 page H—26, $8.81	468 69
Coutts, Alta. ($2,461.49)—	
Lafreniere, J. F., supervising inspector, grade 1: salary, $1,620; bonus, $54; overtime, $244.50; uniform, $60; travel, $69.89	2,048 39
Davis, E. P., inspector: salary, 2 m. to Mar. 31, at $1,380; overtime, $60.80; travel, $18.60	309 40
Sundry expenses, $57.95; telephone, $45.75	103 70
Edmonton, Alta. ($10,067.88)—	
Wilson, E. E., agent, grade 3: salary, $2,160; uniform, $60	2,220 00
Bible, J. E., clerk: salary, $1,260; bonus, $198; uniform, $60	1,518 00
Cardinal, C. F., investigating officer, grade 2: salary 9 m. at $1,740, 3 m. at $1,860; bonus, $37.44; uniform, $30; travel, $955.20	2,792 64
Carter, M. A., clerk-stenographer, Feb. 2 to Mar. 14 at $960	113 27
McAllister, C., caretaker: salary, $1,080; bonus, $186; uniform, $90	1,356 00
Sullivan, Miss V., clerk-stenographer, 12 m. less 1 m. 20 d. at $1,260	1,087 25
Expenses of deports, $119.90; laundry, $224.15; telephone and telegrams, $160.55; temporary assistance, $141.68; sundry expenses, $322.65; detailed 1923-24 page H—26, $11 79	980 72
Edson, Alta., W. R. Hare, caretaker: salary April 1 to Nov. 15, Mar. 16-31, $200.40; sundry expenses, $78.18	278 58
Fort Saskatchewan, Alta., J. J. Libby, land guide, part time	300 00
Grande Prairie, Alta., N. M. Baird, caretaker, part time: salary, $300; cleaning hall, etc., $130	430 00
Peace River, Alta., E. A. Dando, caretaker part time: salary, $300; cleaning, $124.95; sundry expenses, $120	544 95

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points and Agencies—Conc.—*Centres d'inspection et agences*—Fin

Spirit River, Alta., J. C. Kerr, caretaker, part time: salary, $300; cleaning $127.75; sundry expenses, $90.75	518 50
Kingsgate, B.C. ($5,510.93)—	
Bates, T., inspector: salary, 11 m. to Feb. 28 at $1,740; bonus, $45.76; overtime, $135.20; uniform $3.01	1,778 97
Kirk, H. W., inspector: salary, 3 m. at $1,260, 9 m. at $1,320; bonus, $189; overtime, $239.20; uniform, $30	1,763 20
Lynn, E. N., inspector: salary, $1,500; bonus, $154, overtime, $173.40; uniform, $90	1,917 40
Sundry expenses	51 36

Customs Officers acting as Boundary Inspectors—Douaniers agissant comme inspecteurs des frontières ($3,666.45)

Manitoba—	
Boissevain, B. Hill $200; Crystal City, R. W. Baker, $200	400 00
Cartwright: J. T. Robinson, Jan. 1-Dec. 9, $188.17; H. E. Hannah, Dec. 10-31, $11.83	200 00
Deloraine, L. H. Morton, $200; Hasket, A. Cruikshank, $200	400 00
Killarney, C. H. Martin, $200; Morden, J. C. McCorquodale, $200	400 00
Saskatchewan—	
East Poplar River: C. R. Day, $200; sundry expenses, $24.85	224 85
Elmore, R. Cochlan, $200; Estevan, M. J. Roche, $200	400 00
Lonesome Butte, D. McIntosh, $200; postage, $3	203 00
Marienthal, W. H. Yardley, $200; Northgate, F. H. Lees, $200	400 00
Willow Creek, E. J. Peachy, $200; postage, $6	206 00
Alberta—	
Cardstone, J. Parrish, $200; Kimball (Twin Lakes), W. Roberts, $200	400 00
Pinhorn: H. Elliott, Aug. 1 to Nov. 22, $62.22; W. F. F. Hudson, Aug. 1 to Dec. 31, $52.21; J. J. McDonald, 7 m. to July 31, $116.67, postage, $1.50	232 60
British Columbia: Rooseville, H. H. Hyde	200 00

Miscellaneous—Divers ($10,385.28)

Expenses of deports—	
Ocean and rail fares: Canadian Pacific Railway Co., $3,254.88; payments under $1,000, $1,722.95	4,977 83
Temporary guards: services, 271 d., $765; travel, $2,254.76	3,019 76
Board and meals, $214.50; sundry expenses, $70.70	285 20
Medical expenses: professional services, $703; hospitalization, 523 d., $992.25.	1,695 25
Refunds of amounts deposited previous years, $10.10; sundry expenses, $129.14.	139 24
Removal Expenses—	
Gerrie, R. A., North Portal to Emerson, O.C., Mar. 24, 1925	218 00
Reeder, G. C., Winnipeg to Emerson, O.C., Aug. 26, 1924	50 00
	203,574 26

PACIFIC DISTRICT—DISTRICT DU PACIFIQUE

Vancouver ($39,808.63)

Reid, Percy, Chief Controller of Chinese Immigration and Divisional Commissioner of Immigration: salary, $4,500; uniform, $114.65; travel, $375.65	4,990 30
Skinner, A. E., division inspector, grade 1: salary, $2,400; uniform, $85.04; travel, $127.46	2,612 50
Blackmore, J. H., hall attendant: salary, 6 m. $780, 6 m. $840; bonus, $315; uniform, $30; travel, $4.11	1,159 11
Cooper, Miss E., clerk-stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00
Elliott, T., inspector, 3 m. to June 30 at $1,560	390 00
Ferguson, J. S., clerk-stenographer: salary, $960; bonus, $315; meals, $1.80	1,276 80

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Vancouver—Concluded

Galpin, A. E., senior clerk-stenographer: salary, $1,680; bonus, $50	1,730 00
Hyndman, D. E., inspector: salary, $1,560; bonus, $94; uniform, $93.10; travel, $82.17	1,829 27
Jeffers, Miss B., clerk-stenographer, 3 m. at $1,260, 9 m. at $1,320	1,305 00
Jeffers, Miss E. G., clerk-stenographer, 6 m. to Sept. 30	480 00
Kerr, Miss M., clerk-stenographer	960 00
Luen Song, interpreter: salary 2 m. to May 31 at $1,080; bonus, $52.50	232 50
MacLean, Miss D. M., clerk-stenographer	1,140 00
Pickles, H. M., prin. clerk: salary, 3 m. at $2,040, 9 m. at $2,160; uniform, $90.	2,220 00
Ram, G., interpreter, part time, 2 m. to May 31 at $720	120 00
Randall, J. W., clerk: salary, $1,260; bonus, $198; overtime, $8.80; uniform, $93.09	1,559 89
Reid, M. J. R., special immigration agent: salary April 1-30 and 4 m. to Mar. 31 at $2,520; uniform, $33.02; travel, $72.90	1,155 92
Roff, R., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $4.80; travel, $263.80	2,058 60
Taylor, F. W., investigating officer, grade 3: salary, $2,400; uniform, $30; travel, $531.02 less $17.05 paid 1925-26	2,943 97
Walton, Miss B., clerk-stenographer: salary, $960; bonus, $315	1,275 00
McIntyre's Cafe, Vancouver, meals, 23,396	6,397 15
Bedding, $333.40; car fares, $119.25; expenses of deports, $176 20; freight and express, $109.22; interpreters, $243; postage, $339; sundry office expenses, $114.49; telegrams, $669.15; telephone, $833.91	2,937 62

Victoria ($7,781.73)

Coulter, R. J., inspector: salary 3 m. to June 30 less 7 d. at $1,320; bonus, $45.76; uniform, $60; travel, $1.50	398 44
Fitzgerald, R. E., inspector: salary, June 29 to Mar. 31 at $1,200; bonus, $194.93; uniform, $58.09; travel, $3	1,162 69
Key, J. A., guard: salary, $960; bonus, $315; uniform, $33.09	1,308 09
Kuwabara, B., interpreter, part time	300 00
Reid, S. N., travel, $11.50; Quon On Co., meals, 13,650, $3,624.85	3,636 35
Temporary assistance: labourers, $140; stenographers, $73.33	213 33
Postage, $211.50; sundry expenses, $356.37; telegrams and telephone, $194.96	762 83

Inspection Points and Agencies—Centres d'inspection et agences ($31,244.81)

Grand Forks, B.C.: P. T. McCallum, inspector: salary, $1,500; bonus, $154; overtime, $18; uniform, $29; travel, $58.64; office expenses, $40.73	1,800 37
Huntingdon, B.C. ($5,841.23)—	
Marshall, J., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $163.40; uniform, $60	2,013 40
Burkitt, J., insp.: salary, $1,560; bonus, $94; overtime, $170; uniform, $30	1,854 00
O'Neill, A. C., inspector: salary, $1,560; bonus, $94; overtime, $171.60; uniform, $30	1,855 60
Sundry office expenses, $81.48; telephone, $36.75	118 23
Pacific Highway, B.C. ($7,846.57)—	
Whiteley, B. R., supervising inspector, grade 1: salary, $1,740; overtime, $132.30; uniform, $93.09; travel, $8.30	1,973 69
Collishaw, R., inspector: salary, $1,560; bonus, $94; overtime, $271.20; uniform, $93.09	2,018 29
Hugh, B. L. W., inspector: salary, May 30 to noon Nov. 24, at $1,200; overtime, $116.80; uniform, $28.45	730 03
Martin, J. J., inspector: salary, May 22 to Dec. 31, at $1,200; bonus, $157.44; overtime, $163.20; uniform, $33.07	1,085 97
Reid, C. D., inspector: salary, $1,200; bonus, $258; overtime, $271.20; uniform, $33.09; board and lodging, $66.75	1,829 04
Auto hire, $42.75; postage, $56; sundry expenses, $22.35; telephone, $88.45	209 55

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Inspection Points and Agencies–Conc.—*Centres d'inspection et agences*–Fin

Prince Rupert, B.C.: Dr. H. E. Tremayne, agent, part time: salary, $1,000; uniform, $117.33; office rent, light and telephone, $240; sundry expenses, $27.95	1,385 28
Sydney, B.C.: M. J. R. Reid, special agent: salary, 7 m. to Nov. 30 at $2,520; board and lodging, $326; sundry expenses, $5.49	1,801 49
White Rock, B.C. ($7,670.42)—	
Cornish, J. C., supervising inspector, grade 1: salary, $1,740; bonus, $50; overtime, $150.60; uniform, $63.08	2,003 68
Graham, W., inspector: salary, 12 m. less 27 d. at $1,500; overtime, $130.40; uniform, $93.08; travel, $149.50	1,761 83
McMurphy, J., inspector: salary, $1,560; bonus, $94; overtime, $163.20; uniform, $63.09	1,880 29
McNamara, D., inspector: salary, $1,500; bonus, $154; overtime, $167.50; uniform, $33.08; travel, $3	1,857 58
Postage, $70.75; telegrams and telephones, $67.34; sundry expenses, $28.95	167 04
Seattle, Wash. ($4,899.45)—	
Creery, W., supervising inspector, grade 2: salary, $1,980; living allowance, $300; uniform, $60	2,340 00
Lister, J. B., inspector: salary, $1,560; living allowance, $300; uniform, $60	1,920 00
Rent of office, $360; telephone, $175.65; sundry expenses, $96.10; detailed in 1923-24, page H—29, $7.70	639 45

Customs Officers acting as Boundary Inspectors—Douaniers agissant comme inspecteurs des frontières ($4,908.18)

British Columbia—Colombie-Britannique—	
Alberni: F. Street, $100; sundry outlay, $12.46	112 46
Aldergrove: H. E. Beetlestone, $150; S. Campbell, $150; sundry outlay, $64.80	364 80
Anyox: E. H. Hyde, $100; Bridesville, A. E. Eddy, 12 m. less 1 m. 23 d., $85.48	185 48
Britannia Beach: A. Bacon, 12 m. less 24 d., $93.34; C. F. Harrison, 24 d., $6.66	100 00
Carson: G. A. Stewart, $100; Cascade, A. Cameron, $150	250 00
Douglas: T. Alston, $300; J. H. Malcolm, 3 m. to Dec. 31, $50; A. J. Smith, $300	650 00
Grand Forks, W. J. Cook, $100; Ladner, A. E. Bown, $100; postage, $2	202 00
Ladysmith, J. Cargill	100 00
Massett: J. Martin, 3 m. to Dec. 31, $25; sundry expense, $1	26 00
Midway, R. D. Kerr, $150; Myncaster, A. Porter, $100	250 00
Nanaimo: H. L. Good, $200; sundry expenses, $39.08	239 08
New Westminster: P. Peele, $100; postage $10	110 00
Ocean Falls: E. H. King, Jan. 1 to April 16, $58.89; T. F. Fitch, April 17 to Dec. 31, $141.11; postage, $12.70	212 70
Osoyoos, H. G. Neelands, $100; Paterson, R. A. D. West, $100; sundry expenses, $18.75	218 75
Port Simpson: C. B. Flewin $100; sundry expenses, $5	105 00
Rykert: C. Davies, 11 m. to Dec. 31, $91.67; J. Rykerts, 1 m., $8.33	100 00
Sidney, J. J. White, $100; Steveston, J. E. Murchison, $100	200 00
Similkameen: M. R. Smith, 11 m. to Dec. 31, $137.50; P. R. MacDonald, 1 m., $12.50	150 00
Stewart Dock: W. G. Broad, $200; W. G. Cameron, $300; postage, $1	501 00
Waneta, R. A. Aldersmith, $400; White Pass, L. A. McAllister, $200, R.C.M.P. assistance, $50	650 00
Yukon Territory—	
Dawson: J. Daley, $100; E. Telford, Mar. 10 to Dec. 31, $80.91	180 91

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Miscellaneous—Divers ($5,544.48)

Expenses of Deports ($4,388.64)—	
Canadian Pacific Railway Co., ocean and rail fares	1,352 47
Expenses of temporary guards accompanying deports	1,893 37
Meals, $30.50; ocean and rail fares, $1,112.30	1,142 80
Legal expenses	202 60
Removal expenses, Percy Reid, Ottawa to Vancouver, B.C., Oct. 17, 1924	953 24
	85,287 83

UNITED STATES—ETATS-UNIS

Boston, Mass. ($9,027.13)—	
Bowlby, M. A., emigration agent, grade 2: salary, $2,400; living allowance, $500; travel, $1,526.33	4,426 33
Baldwin, Miss H. B., clerk stenographer	1,020 00
Rent of office, $2,970; postage, $140; printing, $152.39; sundry small items, $318.41	3,580 80
Chicago, Ill. ($10,444.65)—	
Broughton, C. J., emigration agent, grade 3: salary, $3,000; living allowance, $500; travel, $1,850.90	5,350 90
Hill, Miss M., clerk stenographer	1,320 00
Rent of office, $2,160; postage, $640.45; printing and stationery, $312.44; temporary stenographer, $135.16; telephones and telegrams, $147.59; sundry small items, $378.11	3,773 75
Columbus, Ohio ($8,482.43)—	
Nethery, W. S., emigration agent, grade 2: salary, $2,400; living allowance, $500; travel, $1,891.54	4,791 54
Dickerson, Miss E., clerk stenographer	1,020 00
Zeller, Jacob, special colonization agent: salary, Dec. 1 to Jan. 7 at $1,800; travel, $205.37	389 24
Rent of office, $1,490; postage, $159; temporary stenographer, $176.05; sundry small items, $456.60	2,281 65
Des Moines, Iowa ($9,330.75)—	
Pilkie, A. E., emigration agent, grade 2: salary, 4 m. at $2,280, 8 m. to Mar. 31 at $2,640; living allowance, $500; travel, $2,468.68	5,488 68
Tidrick, Mrs. E. Bruce, clerk-stenographer, 7 m. to Oct. 31 at $1,140	665 00
Withrow, Miss M., clerk stenographer, Oct. 15 to Mar. 31 at $960	443 87
Rent of office, $1,500; cleaning, $125; janitor, $144; postage, $145; printing and stationery, $252.83; telephones and telegrams, $156.57; sundry small items, $409.80	2,733 20
Detroit, Mich. ($11,977.74)—	
MacLachlan, J. M., emigration agent, grade 3: salary, $3,000; living allowance, $500; travel, $1,488.58	4,988 58
Cameron, Mrs. L. J., clerk-stenographer, April 1 to Sept. 20 at $1,200	566 71
Grieve, Miss Helen, senior clerk-stenographer	1,620 00
Preston, Miss Goldie, clerk stenographer, Sept. 16 to Mar. 31 at $960	520 00
Rent of office, $3,000; janitor, $309; light and heat, $241.99; postage, $252; telephones, $176.13; sundry small items, $303.33	4,282 45
Fall River, Mass. ($514.37)—	
Charette, G., emigration agent, grade 2: salary, Feb. 24 to Mar. 31 at $1,920; living allowance, $29.56; travel, $148.64	366 77
Rent of office, 1 m. to Mar. 31, $35; sundry small items, $112.60	147 60
Fargo, N.D. ($9,150.09)—	
Black, W. E., emigration agent, grade 2: salary, $2,400; living allowance, $500; travel, $1,504.37	4,404 37
Black, Mrs. W. E. junior clerk stenographer 10 m. to Jan. 31 at $900	750 00
Hassen, Miss A., clerk stenographer, Oct. 8 to Dec. 31 at $960	221 94

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

UNITED STATES—Con.—ETATS-UNIS—Suite

Fargo, N.D.—*Concluded*—	
McLeod, Miss Elaine, clerk stenographer, Jan. 17 to Mar. 31 at $960.....	198 71
Rent of office, $1,500; janitor, $180; light, $105.78; office repairs, $138.47; postage, $360; printing, $191.54; telephone, $259.69; temporary stenographers, $465.68; sundry small items, $373.91.....	3,575 07
Grand Island, Neb., ($207.80)—	
Schmale, Herman, special colonization agent: salary, Mar. 20-31 at $1,800; travel, $131.35	189 35
Sundry office expenses.....	18 45
Great Falls, Mont., ($8,250.86)—	
Haddeland, Knute, emigration agent, grade 2: salary, 3 m. to June 30 at $2,400; living allowance, $75; travel, $399.30.....	1,074 30
Cook, G. A., emigration agent, grade 2: salary, 9 m. to Mar. 31 at $2,400; living allowance, $425; travel, $795.07.....	3,020 07
Westerlund, Miss R., clerk stenographer.....	1,140 00
Rent of office, $1,800; printing and stationery, $204.80; postage, $250; telephones and telegrams, $118.03; temporary stenographers, $391.53; sundry small items, $252.13.....	3,016 49
Harrisburg, Pa., ($9,,161.37)—	
Harrison, F. A., emigration agent, grade 2: salary, $3,000; living allowance, $500; travel, $324.41; auto mileage, 1,743 miles, $261.45.....	4,085 86
Harrison, Lovell, clerk: salary, April 1 to Sept. 14 at $1,200; bonus, $117.53; travel, $190.68	854 88
Adams, Miss Martha, clerk stenographer, Aug. 15 to Mar. 31 at $960.....	603 87
Harrison, Miss M., clerk stenographer, April 1 to Sept. 14 at $1,200.....	546 67
Rent of office, $1,380; cleaning, $140.53; light and heat, $109.76; postage, $269.72; printing, $440.65; steel cabinets, 2, complete with folders, etc., $178.24; telephones and telegrams, $157.16; sundry small items, $394.03..	3,070 09
Indianapolis, In., ($12,238.85)—	
Garrett, R. A., emigration agent, grade 3: salary, 9 m. to Mar. 31 at $3,000; living allowance, $425; travel, $1,207.90.....	3,882 90
Cook G. A., emigration agent, grade 2: salary, 1 m. to June 30 at $2,400; living allowance, $25; travel, $187.95.....	412 95
Ingram, W. M., emigration agent, grade 2: salary, 2 m. to May 31 at $2,400; travel, $838.98	1,238 98
Elmore, Mrs. Blanche, clerk stenographer: salary, $1,260; bonus, $198; travel, $27.14	1,485 14
Rent of office, $3,000; cleaning, $112; janitor, $240; light and heat, $239.28; postage, $595; telephones, $197.30; detailed in 1923-24, $159.14; sundry small items, $676.16.....	5,218 88
Kansas City, Mo., ($17,332.22)—	
Johnstone, M. J., emigration agent, grade 3: salary, $2,760; living allowance, $500; travel, $3,171.68.....	6,431 68
McColl, John, emigration agent, grade 2: salary, April 8 to July 6, Oct. 18 to Nov. 18 at $2,400; travel, $2,208.64.....	3,011 00
Alvard, Miss A., senior clerk-stenographer, 5 m. to Oct. 31 at $1,560.....	650 00
Crutchfield, Mrs. Grace, senior clerk-stenographer, 3 m. at $1,320, 9 m. to Mar. 31 at $1,380.....	1,365 00
Rent of office, $2,375; alterations to office, $180; janitor, $300; light and heat, $153.95; postage, $496; printing and stationery, $356.90; telephones and telegrams, $244.70; temporary stenographer, $370; sundry small items, $989.49; detailed in 1923-24, $408.50.....	5,874 54
Manchester, N.H., ($7,320.24)—	
Laurier, C. A., emigration agent, grade 2: salary, $2,400; living allowance, $500; travel, $1,236.25; auto mileage, 1,004 miles, $150.60.....	4,286 85

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

UNITED STATES—Con.—ETATS-UNIS—Suite

Manchester, N.H.—*Concluded*—	
Gagnon, Miss G., clerk-stenographer: salary, $1,260; bonus, $198	1,458 00
Rent of office, $999.96; cleaning, $174; postage, $181; sundry small items, $220.43	1,575 39
Milwaukee, Wis., ($3,495.48)—	
Hall, Geo. A., emigration agent, grade 3: salary, 2 m. to May 31 at $3,000; living allowance, $50; travel, $263.96	813 96
Alvard, Miss A., senior clerk-stenographer, 2 m. to May 31 at $1,560	260 00
Rent of office, $2,250; sundry small items, $171.52	2,421 52
Omaha, Neb., ($1,391.29)—	
Bennett, W. V., emigration agent, grade 3: salary, 2 m. to May 31 at $3,000; living allowance, $50; travel, $329.12	879 12
Brooks, Miss R. E., clerk-stenographer, 2 m. to May 31 at $960	160 00
Rent of office, 2 m., $220; sundry small items, $132.17	352 17
Portland, Me., ($708.80)—	
Riordan, J. B., emigration agent, grade 2: salary, Feb. 24 to Mar. 31 at $1,920; living allowance, $32.25; travel, $143.29	364 11
Rent of office, 1 m., $52; office furniture, $190.50; sundry small items, $102.19	344 69
Providence, R. I., ($1,523.30)—	
Lemont, A., chief clerk, colonization: salary, April 1 to July 10 at $3,500, (prevailing rates); travel, $227.75	1,196 81
Rent of office, 3 m., $225; sundry small items, $101.49	326 49
Saginaw, Mich., ($2,599.98)—	
Laurier, R., emigration agent, grade 1: salary, $1,680; bonus, $50; travel, $573.29	2,303 29
Rent of office, $240; sundry items, $89.54; less $32.85 paid in 1925-26	296 69
St. Paul, Minn., ($13,867.23)—	
Garrett, R. A., emigration agent, grade 3: salary, 3 m. to June 30 at $3,000; living allowance, $75; travel, $366.57	1,191 57
Haddeland, Knute, emigration agent, grade 2: salary, 1 m. at $2,400, 8 m. to Mar. 31 at $2,640; living allowance, $425; travel, $1,705.65	4,090 65
Dass, Miss M., senior clerk-stenographer, $1,620; Oliver, Miss M., clerk-stenographer, $960	2,580 00
Rent of office, $2,800; express, $223.59; janitor, $159.96; light, $120.12; postage, $560; printing, $178.75; renovations and alterations to new office, $956.02; storage, $227; telephones and telegrams, $186.98; sundry small items, $592.59	6,005 01
San Francisco, Cal., ($8,933.87)—	
Roche, G., special emigration agent: salary, $3,500; living allowance, $900; travel, $386.76	4,786 76
McColl, Miss J., clerk-stenographer	1,080 00
Rent of office, $2,400; janitor, $180; light, $134.01; postage, $106.50; sundry small items, $308.35; less $61.75 paid in 1925-26	3,067 11
Spokane, Wash., ($9,022.11)—	
Porte, J. L., emigration agent, grade 3: salary, $3,000; living allowance, $500; travel, $1,329.83	4,829 83
Adams, Mrs. D. E., clerk-stenographer, April 1 to Sept. 28, at $1,200	593 33
Manning, Miss J., clerk-stenographer, Aug. 20 to Mar. 31 at $960, less 4 d. in Sept	580 30
Rent of office, $1,800; janitor, $202.50; office furnishings, $121.25; postage, $250; printing and stationery, $103.50; telephone and telegrams, $140.76; temporary stenographer, $142.50; sundry small items, $258.14	3,018 65
Syracuse, N.Y., ($7,545.24)—	
Rutledge, O. G., emigration agent, grade 2: salary, $2,400; living allowance, $500; travel, $891.77; auto mileage, 1,891 miles, $283.65	4,075 42
Rutledge, Miss H. E., clerk-stenographer, 5 m. to Aug. 31 at $1,200, less 1 d. in July	496 67

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

UNITED STATES—Con.—ETATS-UNIS—Suite

Syracuse, N.Y.—*Concluded*—	
Sherman, Miss R. C., clerk-stenographer, 8 m. to Mar. 31 at $960	640 00
Rent of office, $1,500; janitor, $180; postage, $138.50; printing and stationery, $118.58; telephone, $138.42; sundry small items, $257.65	2,333 15
Watertown, S. D., ($1,011.40)—	
Cook, G. A., emigration agent, grade 2: salary, 2 m. to May 31 at $2,400; living allowance, $50; travel, $139.29	589 29
Rent of office, 2 m., $145; temporary stenographer, $130; sundry small items, $147.11	422 11
Woonsocket, R. I. ($683.08)—	
Delorme, L. A., emigration agent, grade 2: salary, Feb. 17 to Mar. 31 at $1,920; living allowance, $49.10; travel, $152.65	430 32
Rent of office, 1 m., $50; sundry small items, $202.76	252 76
Colonization—Colonisation ($36,890.84)	
Special colonization sub-agents—Sous-agents spéciaux de colonisation ($25,522.64)—	
Boucher, Rev. J. M., Montreal: salary, 3 m. to June 30 at $600; travel, $480.70; sundry small items, $40.51	671 21
Deschenes, Rev. A. S., Montreal: salary, $600; travel, $2,165.43; sundry small items, $110.22	2,875 65
Doucet, Rev. J. M., Montreal: salary, 10 m. to Mar. 31 at $600; travel, $339.75	839 75
Favreau, Rev. Nap., Montreal: salary, $600; travel, $1,589.23; auto mileage, 1,044 miles, $104.40	2,293 63
Goyette, Rev. F. X., Montreal: salary, $600; travel, $1,265.90	1,865 90
Gravel, Rev. L. P., Montreal: salary, $600; travel, $1,556.69; sundry office expenses, $75.94; less $15.91 paid in 1925-26	2,216 72
Jubainville, Rev. G. P., Montreal: salary, 9 m. to Dec. 31 at $600; travel, $1,292.19	1,742 19
Lajoie, Rev. S., Montreal: salary, $600; travel, $1,491.91; various office expenses, $59.15	2,151 06
Lebel, Rev. L. A., Montreal: salary, $600; travel, $2,093.19; various office expenses, $113.51; less $48.71 paid in 1925-26	2,757 99
Lepage, Rev. A., Montreal: salary, 9 m. to Mar. 31 at $600; travel, $1,144.08; less $14.17 paid in 1925-26	1,579 91
Martin, Rev. E., Montreal: salary, 10 m. to Jan. 31 at $600; travel, $120.70.	620 70
Minette, Rev. Chas., Montreal: salary, 3 m. to Mar. 31 at $600; travel, $246.55	396 55
Normandeau, Rev. J. A., Montreal: salary, $600; travel, $1,930.24; various office expenses, $98	2,628 24
Roussel, Rev. P. M., Montreal: salary, $600; travel, $1,516.39	2,116 39
Schaeffler, Rev. B., Montreal: salary, 6 m. to Nov. 30 at $600; travel, $466.75	766 75
Montreal, Que., ($8,500.59)—	
Hogue, P., caretaker: salary, $720; bonus, $315	1,035 00
Lambert, O., colonization agent: salary, $1,320; travel, $492.60	1,812 60
Laporte, J. A., senior clerk, salary, prevailing rates	1,680 00
Ouellette, Rev., J. A., colonization agent: salary, $1,320; travel, $1,614.38..	2,934 38
Cleaning and laundry, $247.16; postage, $162; telephones and telegrams, $447.40; sundry small items, $182.05	1,038 61
Sundry travel: Rev. C. E. Aris, $28.25; Rev. J. G. Gagnon, $320.45; Rev. Joseph Halle, $1,118.30; Rev. A. M. Josse, $96.13; Rev. J. Hamelin, $631.40; Rev. H. Messier, $673.08	2,867 61
Publicity—Publicité ($152,565.47)	
Canada West Information Bureau, Chicago, Ill., grant for publicity services (O. C., Jan. 15, 1923) $10,371.96; American journalists, travel, (O. C., May 27, 1924) $214.84; sundry travelling expenses, $625	11,211 80

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

UNITED STATES—Conc.—ETATS-UNIS—Fin

The James Fisher Co., Ltd., Toronto: advertising in United States newspapers and magazines, Oct., Nov. and 3 m. to Mar. 31, $74,132.51; electros, zincs, pattern plates, etc., $1,973.01; exchange, $528.43	76,633 95
Rand McNally Co., Chicago ($58,225.89)—	
Advertising, Bankers Monthly, 7 m.	233 31
Booklets: Canada West, 295,164 copies, $26,343.55; Descriptive Atlas of Canada, 106,000 copies, $14,854	41,197 55
Canada Atlases, 246,941, $6,665.40; Dominion of Canada wall maps, 20,135, $1,912.39; freight and express, $180.01	8,757 80
Filling in, addressing, folding and stamping 66,864 letters	2,223 22
Printing 68,700 envelopes and letterheads, $1,811.14; stamps, 131,318, $3,939.54; sundry items, $63.33	5,814 01
The Geographical Publishing Co., Chicago, "Eastern Canada" booklets, 23,700	2,326 04
Advertising (newspapers, $1,091.61, magazines, $886.62; express, $1,723.10; subscriptions, $170.35; sundries, $296.11	4,167 79

General—En général ($3,421.60)

Bank of Montreal, New York, exchange, 12 m. on departmental cheques paid in United States at par	3,061 84
Express and storage	359 76

Removal Expenses—Dépenses de déplacement ($865.99)

Charette, G., Dufrost, Man. to Fall River, Mass., O.C., Aug. 22, 1925	90 11
Delorme, L. A., Winnipeg, Man. to Woonsocket, R.I., O.C., Aug. 22, 1925	275 00
Garrett, R. A., St. Paul, Minn. to Indianapolis, Ind., O.C., Oct. 31, 1924	500 88
	357,964 18

GREAT BRITAIN AND CONTINENT OF EUROPE—GRANDE-BRETAGNE ET CONTINENT EUROPÉEN

British Agencies—Agences britanniques ($422,075.58)

London, Director's office ($119,351.36)—	
Little, W. R., director European emigration: salary, $5,400; living allowance, $2,000; travel, $856.52	8,256 52
Smith, J. Obed, superintendent of emigration for Canada: salary, 6 m. to Sept 30 at $4,800; living allowance, $500; travel, $395.02; telephone, $32.65	3,327 67
Sullivan, W. H., assistant superintendent of emigration: salary, $3,360; living allowance, 11 m. $458.33; travel, $61.17	3,879 50
O'Kelly, A. N., assistant director of European emigration: salary, 1 m. to Mar. 31 at $3,900; living allowance, $75	400 00
Allen, Chas. A., emigration agent, grade 3: salary, 1 m. to April 30 at $3,000; living allowance, $41.66	291 66
Biden, Miss Frances, principal woman emigration officer: salary, April 1 to Dec. 29 at $1,800; travel, $1,327.03	2,667 35
Coward, Geo. S., emigration agent, grade 1: salary. Mar. 16-31 at $1,560; travel, $64.90	131 99
Davison, Miss H. J., principal woman emigration officer: salary, 3 m. to Mar. 31 at $1,800; travel, $47.31	497 31
Fowler, Miss I. B., stenographer bookkeeper	1,260 00
Hales, Miss K.: salary, principal account clerk, 11 m. at $2,280, accountant, grade 2, 1 m. at $2,340; travel, $74.98	2,359 98
Hannell, A. G., exhibition decorator: salary, $1,500; bonus, $154	1,654 00
Lawner, F., messenger clerk: salary, $840; bonus, $315; travel, $91.36	1,246 36

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

British Agencies—Con.—*Agences britanniques*—Suite

London, Director's Office—*Concluded*—	
McConkey, B., press agent: salary, $2,880; travel, $39.24	2,919 24
Petitt, Mrs. E., assistant woman emigration officer: salary, April 1 to Feb. 10 at $1,380; travel, $373.97	1,565 34
Taylor, Miss E., principal woman emigration officer: salary, 6 m. at $1,920, 6 m. at $2,040; travel, $169.86; ocean passage, $60	2,209 86
Vergette, Miss F. M.: salary, senior account clerk, 4 m. at $1,320, account clerk, 8 m. at $1,200; travel, $59.41	1,299 41
Senior clerk stenographers: Miss E. Dron, Mar. 1-9, 1924, 9 m. at $1,560, 3 m. at $1,620; Miss E. Godden, $1,560; Miss C. Priske, salary $1,560, travel, $216.90; Miss H. M. Stevenson, April 1 to noon Oct. 14 at $1,440; Miss M. Turner, $1,560	7,281 90
Senior clerks: W. A. Allen, salary 3 m. to June 30 at $1,560, bonus, $23.49, travel, $80.03; W. H. Carey, salary, $1,320, bonus, $186, travel, $40; G. E. Halliday, salary, April 1 to Dec. 30 at $1,440, bonus, $130.03, travel, $5.02; A. E. Ross, salary, $1,320, bonus, $186, travel, $230.53	4,987 23
Clerks: F. H. Brunton, salary, April 1 to Aug. 6 at $960, bonus, $110.08; C. Dale, salary, $1,200, bonus, $258; G. Higgs, salary, $1,200 less $3.90 lates, bonus, July 5 to Mar. 31, $190.72; W. S. Parkes, salary, $960, bonus, $315, travel, $56.19; S. Norton Taylor, $1,200; A. Young, salary, Aug. 1 to Jan. 20 at $1,200, bonus, $121.37	6,507 45
Clerk stenographers: E. Andrews, salary, April 1 to June 29 at $1,080, bonus, $77.87; Miss H. Cope, $1,200; Miss O. Erant, $1,080; Miss E. N. Fermor, salary, $1,200, bonus, $258; Miss C. Marriner, $1,200; Miss M. A. Nisbett, $1,200; James Rawlinson, salary, $1,080, bonus, $315; Miss A. Sloan, $1,200; Mrs. A. Thomson, April 1 to Jan. 29 at $1,200; Miss W. Turner, $1,200; Miss E. M. M. Wright, 3 m. to June 30 at $960 less 2 d	11,506 18
Junior clerk stenographers: Miss D. Barnicott, $720; Miss M. G. Bates, Aug. 25 to Oct. 31 at $720; Mrs. M. Bindon, gratuity retiring allowance, $118.35; Miss E. Clarke, $660; Miss E. Dean, May 19 to Mar. 31 at $600; Miss M. Dean, $960; Miss J. Edney, April 14 to Mar. 31 at $600; Miss M. Gidley, $660; Miss G. Goodes, $660; Miss M. K. Hardway, Mar. 16-31 at $600; Miss C. M. Hart, $720; T. Higgs, $840; Mrs. D. M. Hunt, 3 m. to June 30 at $600 less 7½ d.; Miss H. Leaver, salary, 12 m. at $600 less 8 d., bonus, $308.09; Miss C. Marsh, May 12 to Nov. 7, Jan. 23 to Mar. 31 at $720 less 2 d.; Miss A. M. Mitchell, $660; Miss L. M. Moss, 12 m. at $720 less $2.43 lates; Miss M. Read, Mar. 12-31 at $600; Miss B. Robertson, salary, $600, bonus, $315; Miss K. Sima, 1 m. to Mar. 31, $70; Miss N. Simmons, $720; Miss F. Surridge, $720; Miss E. Young, Mar. 16-31, at $600	11,976 35
Office boys: Bert Abell, 10 m. to Jan. 31, $250; E. Audoire, $420; H. J. Buckmaster, $300; J. Buckmaster, $420; Harry Heath, $300; C. King, $420	2,110 00
Janitors: W. Taylor, $635.10; Mrs. W. Taylor, $632.66	1,267 76
Agent General for B.C.: rent of premises, B.C. House 12 m. $18,274.34; cleaning, $176.66; heating, $3,376.47; taxes, $2,523.16	24,350 63
The Western Union Telegraph Co., London: cables	3,288 83
National Health and Unemployment Insurance	278 65
Office furniture and equipment: cabinets, 13 steel, $730.85; folders, guides, etc., $102.20; chairs, 3, $120.69; table, $236.03; typewriters, 3, $279.37; sundry small items, $192 97	1,662 11
Cables and telegrams, $1,360.44; cleaning, $358.02; carbon paper, 188 boxes, $539.95; electric light, $465.86; electric supplies and repairs, $191.71; freight, $255.46; income tax of staff, $143.71; meals for staff working overtime, $1,219.65; newspapers, $160.29; postage, $3,431.08; private telephones, $357.58; stationery, $295.54; telephone, $777.83; typewriter supplies and repairs, $260.02; sundry office expenses, $351.24	10,168 38

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

British Agencies–Con.—*Agences britanniques*–Suite

Aberdeen Agency—Agence d'Aberdeen ($13,744.84)—	
Lothian, D. E., emigration agent, grade 2: salary, $2,010; living allowance, $500; travel, $1,195.34; auto mileage, 3,797 miles at 1s. per m., 1,758 miles at 9d. per m., $1,246	4,951 34
Murray, J. A. F., assistant emigration agent: salary, $1,500; bonus, $154; travel, $94.27	1,748 27
Irvine, Miss M. S., clerk-stenographer: salary, $1,200; travel, $111.93	1,311 93
Soutar, Miss M., junior clerk-stenographer: salary, $600; travel, $11.96	611 96
Urquhart, Miss G., junior clerk-stenographer: salary, 10 m. to Jan. 31 at $600; travel, $1.95	501 95
Rent of office, $1,946.67; cleaning, $210.69; expenses of lectures, $580.80; meals for staff working overtime, $131.40; postage, $427.53; rates and taxes, $514.05; telephone, $354.45; sundry small items, $453.80	4,619 39
Bangor Agency—Agence du Bangor ($13,066.88)—	
Griffith, W.: salary, emigration agent, grade 2, 4 m. at $2,400, emigration agent, grade 3, 8 m. at $2,640; living allowance, $500; travel, $1,012.33	4,072 33
Bamford, Miss A., junior clerk-stenographer: salary, $600; bonus, $315	915 00
Pritchard, H., office boy: salary, $420; bonus, $315; travel, $54.16	789 16
Roberts, Miss M., junior clerk-stenographer: salary, 9 m. to Dec. 31 at $780; bonus, $304.84	889 84
Williams, T. J., senior clerk: salary, $1,320; bonus, $186; travel, $347.24	1,853 24
Wynne-Jones, Miss R., office girl, Mar. 31, 1924 to June 30 at $300, Jan. 19 to Mar. 31, 1925, at $600	196 76
Young, A., clerk: salary, 4 m. to July 31 at $1,200; bonus, $86	486 00
Automobile expenses: gasoline, 351 gal., $145.46; licence, $108.29; repairs, $322.45; sundry small items, $199.66	775 86
Rent of office, $279.83; cleaning, $208.66; expenses of exhibits, $301.11; expenses of lectures, $538.28; freight, $207.18; light and heat, $145.79; postage, $391.77; rates and taxes, $219.04; telephone, $224.73; sundry small items, $572.30	3,088 69
Belfast Agency—Agence de Belfast ($18,821.41)—	
Lough, J. H., emigration agent, grade 3: salary, $2,640; living allowance, $500; travel, $615.10; telephone, $39.51	3,794 61
Biden, Miss Frances, principal woman emigration officer: salary, Dec. 30 to Mar. 31 at $1,800; travel, $87.56	547 23
Agnew, Miss A., junior clerk-stenographer, April 1 to July 22, 5 m. to Jan. 31 at $600	435 48
Bryans, W. H., clerk: salary, $1,200; bonus, $258; travel, 85c	1,458 85
Byrne, Miss E., clerk-stenographer: salary, $1,200; bonus, $258	1,458 00
Craig, Miss B., junior clerk-stenographer, Feb. 27 to Mar. 31 at $600	53 57
Davison, Miss H., principal woman emigration officer: salary, 9 m. to Dec. 31 at $1,800; travel, $141.90	1,491 90
McKay, Miss D., office girl, $300; McReynolds, Miss M., junior clerk-stenographer, Jan. 28 to Mar. 31 at $600	406 45
Mullan, J., clerk: salary, $1,200; bonus, $258; travel, $42.62	1,500 62
Wilson, David C., file clerk	720 00
Automobile expenses: garage, $224.04; gasoline, 689½ gal., $319.44; repairs, $595.52; sundry items, $150.08	1,289 08
Rent of office, $906.30; cleaning, $323.72; expenses of exhibits, $138.52; expenses of lectures, $1,391.77; freight, $208.97; light and heat, $269.22; meals for staff working overtime, $438.13; postage, $905.21; rates and taxes, $220.92; stationery, $126.73; telephone, $353.03; typewriters, $120.21; sundry small items, $262.89	5,665 62
Birmingham Agency—Agence de Birmingham ($13,845.69)—	
Campbell, F., emigration agent, grade 3: salary, 9 m. to Dec. 31 at $3,000; living allowance, $375; travel, $781.49; auto mileage, 783 miles at 1s. per m., 1,142 miles at 9d. per m., $398.95	3,805 44

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

British Agencies-Con.—*Agences britanniques*-Suite

Birmingham Agency—Agence de Birmingham-*Concluded*—	
Everett, E. G., emigration agent, grade 2: salary, 3 m. to Mar. 31 at $2,400; living allowance, $125; travel, $442.75	1,167 75
Bond, J. W., office boy: salary, $300; travel, $2.37	302 37
Doyle, F., clerk: salary, $1,200; bonus, $258; travel, $321.06	1,779 06
Hare, Frank, office boy: salary, 10 m. to Jan. 31 at $420; travel, $67.35	417 35
Lyle, Miss A. C., clerk-stenographer	1,020 00
Rent of office, $957.26; cleaning, $373.72; expenses of exhibits, $855.16; expenses of lectures, $716.74; freight, $400.32; light and heat, $166.26; postage, $468.42; rates and taxes, $564.79; stationery, $108.12; telephone, $204.58; sundry small items, $538.35	5,353 72
Bristol Agency—Agence de Bristol ($16,726.57)—	
Cardale, J., emigration agent, grade 3: salary, $3,000; living allowance, $500; travel, $1,375.22	4,875 22
Arnaud, Miss A., clerk-stenographer: salary, $1,080; travel, $270.65	1,350 65
Davies, L., assistant emigration agent: salary, $1,500; bonus, $154; travel, $90.70	1,744 70
Gay, Alex., office boy	420 00
Margrett, Miss M., clerk-stenographer: salary, $1,200; travel, $5.66	1,205 66
Rent of office, $1,946.67; cleaning, $358.68; expenses of exhibits, $450.30; expenses of lectures, $1,166.35; freight, $101.16; light and heat, $163.50; postage, $410.63; rates and taxes, $1,630.95; telephone and telegrams, $291.94; typewriters, $104.47; sundry small items, $505.69	7,130 34
Cambridge Agency—Agence de Cambridge ($3,960.54)—	
Campbell, F., emigration agent, grade 3: salary, 3 m. to Mar. 31, at $3,000; living allowance, $125; travel, $264.12; auto mileage, 1,790 miles at 9 d. per m., $326.68	1,465 80
Hare, Frank, office boy, 1 m. to Feb. 28 at $300	25 00
Scott, Miss F., clerk-stenographer: salary, Dec. 29 to Mar. 31 at $1,140; bonus, $81.29; travel, $13.78	389 26
Sprigge, Miss M., junior clerk-stenographer: salary 3 m. to Mar. 31 at $840; bonus, $78.75; travel, $3.46	292 21
Rent of office, $225.08; expenses of lectures, $730.42; repairs to office, $291.61; sundry small items, $541.16	1,788 27
Carlisle Agency—Agence de Carlisle ($6,746.30)—	
Hornsey, Geo., emigration agent, grade 2: salary, 7 m. to Oct. 31 at $1,920; living allowance, $291.67; travel, $396.79; auto mileage, 3,446 miles at 1s. per m., $838.53	2,646 99
Audoire, J. N., clerk: salary, April 1 to Jan. 7 at $1,200; bonus, $198.34; travel, $115.78	1,236 69
Scott, Miss F., clerk-stenographer: salary, April 1 to Nov. 9 at $1,140; bonus, $191.62	885 12
Young, Matthew, office boy, April 1 to Nov. 20 at $300	191 66
Rent of office, $346.74; expenses of exhibits, $183.76; freight, $224.96; light and heat, $324.42; postage, $257.93; rates and taxes, $140.81; sundry small items, $307.22	1,785 84
Dublin Agency—Agence de Dublin ($7,995.10)—	
Story, W.: salary, assistant emigration agent, 4 m. to July 31 at $1,500, emigration agent, grade 1, 8 m. to Mar. 31 at $1,560; bonus, $51.32; living allowance, $333.33; travel, $985.74	2,910 39
Dowling, Miss K., junior clerk-stenographer, April 1 to Aug. 23 at $600	237 09
Doyle, M., junior clerk-typist: salary, $840; bonus, $315; travel, $2.43	1,157 43
Hickey, J., office boy, April 1 to Nov. 22 at $300, less 4 d.; Hickey, Miss M., junior clerk-stenographer, $660	850 00
Joyce, Miss A., junior clerk-stenographer, Aug. 18 to Mar. 31 at $600	372 58
MacKenzie, Knox, office boy, 3 m. to Mar. 31 at $300	75 00
Rent of office, $601.53; cleaning, $241.52; freight, $214.63; light and heat, $117.86; meals for staff working overtime, $104.63; postage, $443.18; telephone, $247.31; sundry small items, $421.95	2,392 61

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

British Agencies–Con.—*Agences britanniques*–Suite

Glasgow Agency—Agence de Glasgow ($22,360.65)—	
Murphy, D. J., emigration agent, grade 3: salary, 1 m. to April 30 at $2,760; living allowance, $41.66; travel, $10.59	282 25
Matthews, T. J., assistant emigration agent: salary, $1,440; bonus, $174; travel, $243.43	1,857 43
Allen, Chas. A., emigration agent, grade 3: salary, 11 m. to Mar. 31 at $3,000; living allowance, $458.34; travel, $765.53	3,973 87
Charleson, Miss E. M., principal woman emigration officer: salary 9 m. to Dec. 31 at $1,800, 3 m. to Mar. 31 at $1,920; travel, $305.75	2,135 75
Junior clerk stenographers: Fulton, Miss C. D., $600; Kennedy, Miss B., $600; Smith, Miss B., $600	1,800 00
MacDonald, Ewen, office boy, $300; MacLaren, Miss J. G., clerk stenographer, $1,200	1,500 00
Maxwell, Miss B. B., assistant woman emigration officer: salary, $1,380; travel, $297.64	1,677 64
Tait, Louis, office boy: salary, $600; travel, $34.76	634 76
Rent of office, $3,163.34; cabs, $258.78; cleaning, $351.74; expenses of exhibits, $354.31; expenses of lectures, $727.62; light and heat, $468.94; postage, $1,045.73; repairs and alterations to office, $1,063.36; stationery, $219.06; telephone and telegrams, $345.71; sundry small items, $500.36	8,498 95
Inverness Agency—Agence d'Inverness ($7,175.14)—	
MacDonald, Miss Anne, emigration agent, grade 2: salary, 12 m. at $1,920 less 2 days; arrears 1923-24, $31.49; living allowance, $208.33; travel, $1,070.65; ocean passage, $60.83	3,280 98
Durward, Miss C., clerk stenographer, $960; MacKinnon, Miss E., office girl, Oct. 27 to Mar. 31 at $300	1,089 03
Rent of office, $255.50; cabs, $505.22; cleaning, $136.45; expenses of lectures, $700.80; light and heat, $125.03; postage, $382.38; telephone and telegrams, $351.27; typewriter repairs, $139.59.. sundry small items, $208.89	2,805 13
Liverpool Agency—Agence de Liverpool ($42,844.72)—	
Kerr, F. W., emigration agent, grade 3: salary, $3,000; living allowance, $500; travel, $1,642.83; telephone, $35.73	5,178 56
Alexander, Mrs. B., woman emigration officer, grade 2: salary, Aug. 20 to Feb. 17 at $1,800; travel, $107.57; ocean passage, $120.84	1,127 54
Bond, W., assistant emigration agent: salary, $1,500; bonus, $154; travel, $111.85	1,765 85
Hewitt, Miss A., clerk stenographer: salary, $1,080; bonus, $315	1,395 00
Hosie, W. R., office boy	420 00
Junior clerk stenographers: Carlyle, Miss A., $600; Fletcher, Miss M., $600; Roberts, Miss A., $600	1,800 00
McKowan, Miss A., assistant to principal woman emigration officer: salary, $1,440; travel, $212.94	1,652 94
McNeight, H., clerk stenographer: salary, $1,200; bonus, $258; travel, $4.50	1,462 50
Miller, R. A., exhibition decorator; salary, $1,500; bonus, $154; travel, $232.89	1,886 89
Porter, Miss H., principal woman emigration officer: salary, 3 m. at $2,040, 9 m. at $2,160; travel, $288.39; ocean passage, $120.83; uniform, $36.68..	2,575 90
Salingar, S., senior clerk: salary, $1,620; bonus, $54; travel, $104.29	1,778 29
Stocks, J. W., stores clerk: salary, $1,200; bonus, $258; travel, $162.59	1,620 59
Webb, W., exhibition decorator: salary, $1,500; bonus, $154; travel, $694.88..	2,348 88
Rent of office, $2,993; cabs, $119.01; cleaning, $608.61; expenses of deports, $214; expenses of exhibits, $2,665.11; expenses of lectures, $1,276.34; freight, $919.66; light and heat, $611.59; meals for staff working overtime, $598.48; postage, $1,041.47; rates and taxes, $1,618.08; stationery, $213.91; telephone and telegrams, $608.19; sundry small items, $394.70	13,882 15
Rent of warehouse, $2,880.24; labour, $152.45; rates and taxes, $677.50; sundry hardware, $168.83; sundry items, $70.61	3,949 63

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

British Agencies—Con.—*Agences britanniques*—Suite

Peterborough Agency—Agence de Peterborough ($9,388.37)—	
Everett, E. G., emigration agent, grade 2: salary, 9 m. to Dec. 31 at $2,400; living allowance, $375; travel, $625.63	2,800 63
Jerman, A. L., clerk: salary, April 1 to Mar. 8 at $1,200; bonus, $242.04; travel, $89.40	1,457 24
Sprigge, Miss M., junior clerk stenographer: salary, 9 m. to Dec. 31 at $840; bonus, $236.25	866 25
Rent of office, $821.25; cabs, $263.17; cleaning, $172.66; expenses of exhibits, $1,142.07; expenses of lectures, $418.15; freight, $159.07; light and heat, $217.23; postage, $344.65; rates and taxes, $399.45; telephone and telegrams, $125.29; sundry small items, $201.26	4,264 25
Southampton Agency—Agence de Southampton ($15,116.38)—	
Murphy, D. J., emigration agent, grade 3: salary, 11 m. to Mar. 31 at $2,760; living allowance, $458.34; travel, $785.74	3,774 08
Roy, Harold B., emigration agent, grade 1: salary, 8 m. to Mar. 31 at $1,560 (underpaid $75); living allowance, $159.39; travel, $492.35; ocean passage, $120.83	1,737 57
Davis, A. L., office boy, 1 m. to April 30 at $480; Doling, Miss M., junior clerk stenographer, $600	640 00
Halpenny, Miss G. E., principal woman emigration officer: salary, 9 m. at $1,800, 3 m. at $1,920; travel, $270.45	2,100 45
Junior clerk stenographers: Miss N. A. Leigh, $600; Miss L. Staples, $600	1,200 00
Thornley, Miss D., clerk stenographer, April 1 to May 12 and Oct. 1-31 at $960	190 96
Rent of office, $2,433.34; cabs, $320.02; cleaning, $272.19; expenses of lectures, $662.15; freight, $106.05; light and heat, $204.99; postage, $644.06; stationery, $116.49; telephone and telegrams, $238.45; sundry small items, $475.58	5,473 32
York Agency—Agence de York ($11,943.31)—	
Hornsey, Geo., emigration agent, grade 2: salary, 5 m. to Mar. 31 at $1,920; living allowance, $208.33; travel, $306.37; auto mileage, 1,802 miles at 9d. per m., $328.87	1,643 57
Henshaw, J. B., senior clerk-bookkeeper: salary, April 1 to Mar. 23 at $1,600; bonus, $54; travel, $1,464.68; ocean passage, $60.83	3,145 06
Cummings, Miss N., clerk stenographer: salary, $1,200; bonus, $258; travel, $4.50	1,462 50
Hook, Miss K., junior clerk stenographer, 6 m. to Sept. 30 and Jan. 27 to Mar. 31 at $600	408 06
Jenkinson, T., messenger: salary, 9 m. to Dec. 31 at $600; bonus, $236.25; travel, $68.60	754 85
Turnbull, H., clerk: salary, $980; travel, $306.95	1,286 95
Rent of office, $797.28; expenses of exhibits, $388.71; expenses of lectures, $432.77; freight, $131.95; postage, $323.74; rates and taxes, $408.35; telephone and telegrams, $191.74; sundry small items, $567.78	3,242 32
Expenses of Motor Exhibit Vans ($6,607.08)—	
Travel and living expenses whilst on tour with vans: F. H. Brunton, $648.37; A. G. Hannell, $1,102.71; R. A. Miller, $357.99; W. Webb, $414.81; A. Young, $1,034.67	3,558 55
Expenses of exhibits, $138.38; garage, $340.61; gasolene, 1,595 gal., $642.93; licences, 2, $272.53; oil and carbide, $125.20; repairs and supplies, $1,320.70; sundry small items, $208.18	3,048 53
Removal Expenses—Dépenses de déplacement—	
Allen, Chas. A., London to Glasgow, O.C., Dec. 23, 1924	154 76
Campbell, F., advance on account, Birmingham to Cambridge	194 67
Henshaw, J. B., London to York, O.C., May 30, 1925	138 64
O'Kelly, A. N., advance on account, Antwerp to London	97 33
Sullivan, W. H., London to New York, O.C., Oct. 17, 1924	362 42

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies —Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

British Agencies—Conc.—*Agences britanniques*—Fin

Printing and stationery: J. H. Broad & Co., Richmond, $5,443; P. Forman & Sons, London, $2,501; Hazel, Watson & Viney Ltd., London, $4,668.17; Petit, Cox and Bowers Ltd., London, $3,705.58; payments under $1,000, $439.03	16,756 78
Advertising and copies of publications: Canada Newspaper Co., London, $8,735.08; Scheff Publicity Organization Ltd., London, $8,212.83; G. Street & Co. Ltd., London, $19,335.92; payments under $1,000, $2,165.08	38,448 91
Special Colonization Agents and Lecturers—Agents speciaux de colonisation et conférenciers—	
Brothers, Col. O. F., arrears of living allowance due to difference of exchange, $153.36, less 7 day allowance overpaid at $15	48 36
Cotterill, Capt. H. S., Aug. 4 to Dec. 6 less 8 d. at $1,800	574 51
Galbraith, A.: salary, 1 m. to April 30 at $2,400; travel, $167.25; ocean passage, $60.84	428 09
MacCharles, M. D.: ocean passage, $60; travel, $27.45	87 45
McDonell, Rev. A.: salary, $1,800; underpaid 1923-24, $140.33; ocean passage, $180.83; travel, $2,507.46; living allowance, 6 Hebridean delegates, O.C., Jan. 22, 1925, $3,078	7,706 62
McGregor, A.: salary, April 1 to May 8, $190; travel, $272.92; ocean passage, $60.83	523 75
McKenzie, W. K.: salary, Feb. 27 to March 26 at $1,800; travel, $154.96	304 96
McMillan, Col. A.: salary, Mar. 5-31, $132.72; travel, $161.31; ocean passage, $60	354 03
McMillan, Rev. J., travel	72 71
McOwan, A.: salary, noon, Mar. 12 to April 22 at $2,400; travel, $137.72; exchange, $58; ocean passage, $60.83	529 00
Malcolm, G. H.: salary, Mar. 1 to April 9 at $1,800; travel, $212.05	407 05
Marshall, Mrs. M.: salary, Mar. 23 to April 22 at $1,200; travel, $121.01; ocean passage, $121.64	342 65
Molloy, J. P., Mar. 1-30, underpaid Dec., 1924, $20.35	212 91
Muldrew, Mrs. J.: travel, $420.37; ocean passage, $60.84	481 21
Ness, R. R.: salary, 1 m. to Mar. 31 at $1,200; ocean passage, $120.83; travel, $373.35	594 18
Perdue, J. G., travel	59 19
Sharpe, F. E.: ocean passage, $60; travel, $589.34	649 34
Smith, J. E.: salary, 2 m. to June 30 at $1,800; travel, $293.47	593 47
Willans, T. B.: living allowance, $469.29; travel, $53.22	522 51
Cranfield, W. T., London, Canadian Official Press Bureau, 12 m.	12,775 24
Freight	2,048 90
Expenses of shows: entry fees and rent of space at 17 shows, $1,358.85; decorations, $346.95; marquees, 2, $1,201.35; sundry hardware, $144.64; tents, 2, complete with folding furniture, etc., $157.92; sundry small items, $125.18	3,334 89
Expenses of lectures: slides and boxes, $300.54; sundry small items, $156.58	457 12
Ocean and rail fares: T. C. Blair, $101.39; Rev. and Mrs. J. A. Clarke, $240 (see correspondence); Rev. A. McDougall, $120.83; L. McLeod, $120.83; N. McMillan, $120.84; Mrs. F. Nalidat, $636.36; L. Nicholson, $120.84; sundry small fares, $556.81	2,017 90
Advances for transportation, refunded to Casual Revenue, 1925-26	225 00
Architect's fees *re* new exhibit warehouse, $778.66; sundry small items, $98.03	876 69

Continental Agencies—Agences continentales ($66,954.85)

Antwerp, Belgium—Anvers, Belgique ($25,082.49)—	
O'Kelly, A. N., superintendent of emigration, Continental Europe: salary, 11 m. to Feb. 28 at $3,600; living allowance, $825; travel, $352.34	4,477 34
Chapdelaine, J. A., account clerk: salary, $1,260; bonus, $198	1,458 00

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Continued

Immigration et Colonisation: Traitements et dépenses contingentes—Suite

Continental Agencies–Con.—Agences continentales–Suite

Antwerp, Belgium–*Concluded*—	
Hardie, Annie, file clerk	1,200 00
Jepps, J. A.: salary, inspector, 4 m. at $1,380, emigration agent, grade 3, 8 m. to Mar. 31 at $2,640; bonus, $62; living allowance, $733.28; travel, $402.56	3,417 84
McBrearty, R.: salary, inspector, 4 m. at $1,260, emigration agent, grade 1, 8 m. to Mar. 31 at $1,560; bonus, $66; living allowance, $333.28; travel, $647.39; expenses, $219	2,725 67
Martin, F. L., senior clerk: salary, Jan. 1 to Mar. 22 at $1,320 less $5.50 overpaid 1923-24; bonus, $63	355 56
Pavot, R., file clerk, $600; Perevostchikoff, Miss C., junior clerk, $720	1,320 00
Rainnie, E. M., clerk-stenographer, $960; Rainnie, Isabella, clerk-stenographer, $960	1,920 00
Sima, K., file clerk, April 1 to June 5 and July 12 to Feb. 28 at $840	686 82
Van Menxel, G., caretaker: salary, $540; uniform, $24.48	564 48
Van Mullen, L., junior clerk	960 00
Rent of office, $1,999.27; freight, $125.33; light and heat, $681.64; postage, $534.48; rates and taxes, $346.86; repairs and alterations to office, $522.88; stationery, $667.43; telephones and telegrams, $758.01; sundry small items, $360.88	5,996 78
Bucharest, Roumania—Bucharest, Roumanie ($2,371.07)—	
Lang, G. E. E., inspector: salary, April 1 to June 16 at $1,380; bonus, $39.27; living allowance, $253.33	583 93
Codresco, R. E., senior clerk, April 1 to June 19 at $960	210 65
Lutringer, A. E., clerk-stenographer, 8 m. to Nov. 30 at $960	640 00
Freight, $108.23; office repairs, $163.41; payment to landlord on vacating offices prior to expiry of lease, $266; telephones and telegrams, $107.78; sundry small items, $291.07	936 49
Dantzic ($9,658.12)—	
Mitchell, J. A.: salary, supervising inspector, grade 1, 4 m. at $1,740, emigration agent, grade 3, 8 m. to Mar. 31 at $2,640; living allowance, $933.30; bonus, $16.64; travel, $58.18; advance on account of removal expenses, $212.33	3,560 45
Cormier, O.: salary, inspector, 3 m. at $1,200, 1 m. at $1,260, emigration agent, grade 1, 8 m. to Mar. 31 at $1,560; living allowance, $933.20; travel, $575.20	2,953 48
Juetten, Miss G., junior clerk-stenographer, 4 m. to Mar. 31 at $720	240 00
Muller, Mrs. M., junior clerk-stenographer, 3 m. to June 30 at $360; Niedzwiedski, M., clerk-stenographer, $960	1,050 00
Rent of office, $846.73; cleaning, $107.64; office furniture, $397.56; postage, $191.87; sundry small items, $310.39	1,854 19
The Hague, Holland—La Haye, Hollande ($6,543.36)—	
Buchanan, G. A. B., emigration agent, grade 2: salary, $1,920; living allowance, $499.92; travel, $179.94	2,599 86
de Meyier, H., clerk-stenographer, 10 m. to Jan. 31 at $960; Gidding, I. D., junior clerk, $600	1,400 00
Vogels, Miss A., junior clerk-stenographer, 2 m. to Mar. 31 at $720	120 00
Rent of office, $1,049.16; cleaning, $162.94; light and heat, $100.42; postage, $262.95; printing and stationery, $113.05; telephones and telegrams, $281.06; typewriter, $157.92; sundry small items, $296	2,423 50
Hamburg, Germany—Hambourg, Allemagne ($6,470.77)—	
Petersen, A. O.: salary, inspector, 7 m. at $1,200, emigration agent, grade 2, 5 m. to Mar. 31 at $1,920; bonus, $150.50; living allowance, $1,017.97; travel, $796.96	3,465 43
Clerk-stenographers: Seekatz, A., April 1 to July 8, $198.06; Tulley, E., $960	1,158 06
Rent of office, $685.60; cleaning, $141.04; light and heat, $141.71; postage, $218.94; printing and stationery, $189.96; rates and taxes, $144.50; telephones and telegrams, $190.60; sundry small items, $134.93	1,847 28

Votes 55 & 56—Immigration and Colonization: Salaries and Contingencies
—Concluded

Immigration et Colonisation: Traitements et dépenses contingentes—Fin

Continental Agencies–Conc.—*Agences continentales*–Fin

Paris, France ($7,153.60)—		
Belanger, E.: salary, investigating officer, grade 1, 4 m. at $1,560, emigration agent, grade 2, 8 m. to Mar. 31 at $1,920; bonus, $31.32; living allowance, $733.28		2,564 60
Alexander, M., clerk-stenographer		1,080 00
Atchinson, F. D., messenger, $530.69; Coupy, E., stenographer, $793.55		1,324 24
Rent of office, $1,306.22; light and heat, $189.56; postage, $204.15; telephones and telegrams, $115.88; sundry small items, $368.95		2,184 76
Riga, Latvia ($5,856.86)—		
Moquin, E. C.: salary, supervising inspector, grade 1, 4 m. at $1,740, emigration agent, grade 3, 8 m. to Mar. 31 at $2,640; living allowance, $691.62; ocean passage, $60.83; travel, $178.54		3,270 99
Torno, A., clerk-stenographer		960 00
Rent of office, $920.57; cleaning, $125.67; compensation for damage to office building, O.C., May 30, 1925, $33.54; telephones and telegrams, $194.29; sundry small items, $351.80		1,625 87
Miscellaneous–Divers—$3,818.58—		
Dyk, Jos., special investigating officer in Poland: salary, Aug. 30 to Nov. 27 at $1,800; living allowance, $532.50; ocean passage, $120.83; travel, $1,181.65; exchange, $4.30		2,283 96
Kragh, W., special investigating officer in Denmark: salary, Aug. 6 to Sept. 20, $220; living allowance, $150; ocean passage, Canada to Denmark and return, $270 (authorized by O.C., Sept. 15, 1924) (see correspondence)		640 00
Services in connection with forwarding of emigrants, $197.50; bank charges and exchange, $86.87; H. M. Mitton, travel, $74.77		359 14
Ocean passages: D. G. Lemieux, $200; J. A. Mitchell and family, $180; Carl Jacobson, $70		450 00
Removal expenses, J. A. Chapdelaine, O.C., Feb. 19, 1925		85 48
		489,030 43

UNEXPENDED BALANCES, REFUNDED TO CASUAL REVENUE—BALANCES NON DÉPENSÉES CRÉDITÉES AU REVENU CASUEL

C. F. Cardinal, $5.50; Mrs. C. Devlin, $29.60; T. Gelly, 45c.; J. A. L'Ecuyer, $14.94; M. D. MacCharles, $47.55; J. G. Perdue, $40.81		138 85
		138 85
Total expenditure—Total des dépenses		$2,039,984 20
LESS—		
Charged to Vote 363, Provisional Bonus Allowance: General, $871.37; Eastern, $30,679.49; Western, $10,389.96; Pacific, $3,144.63; United States, $878.53; Great Britain, $9,913.91	$ 55,877 89	
Cables and telegrams, $1,527.62; expenses of deports, $258.98	1,786 60	
Catering services, cash sales: St. John, $6,568.15; Quebec, $34,647.84	41,215 99	
Detention expenses: Halifax, $28,192.03; St. John, $2,554.60; Quebec, $10,047.33; Montreal, $9,280.14; Victoria, $5,840.25; Vancouver, $7,277.70	63,192 05	
Transportation advances, $1,615.22; permit fees, $5,830	7,445 22	
Sundry small items	251 75	
		169,769 50
Total salaries of agents, etc.—Total des salaires des agents, etc.	$ 641,378 58	
Total contingencies—Total des dépenses contingentes	1,228,836 12	
		$1,870,214 70

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

—	Debit — Débit	Credit — Crédit
Vote 57—Empire Settlement Scheme—Loi d'Etablissement impérial—1922		
Expenses of Administration—Dépenses d'administration ($8,572.69)		
Salaries of clerk stenographers at $960 per annum—		
Cook, Miss B. L., Jan. 8 to Mar. 31, $221.94; bonus, $72.83	$ 294 77	
Forget, Miss J., Mar. 10–31, $56.77; MacIntyre, Miss J., 12 m. less 7 d., $940.	996 77	
Paul, Miss M., April 1 to Mar. 2, $883.87; bonus, $290.02	1,173 89	
Teaffe, Miss K. M., Feb. 20 to noon Mar. 19	70 87	
Canadian Women's Hostels for board and lodging, women settlers: Montreal $1,000.55, at 10 other points, $1,254.89	2,255 44	
Canadian Y.M.C.A., grant	2,433 33	
East bound ocean passages for 7 Land Settlement Branch officials	420 00	
Printing and stationery, $444.01; tents for use of Hebridean settlers, $447.66; sundry expenses, $40.82; less $4.87 (£1) refunded in error, rectified 1925–26.	927 62	
Expenses re deports—Dépenses de déportation		
Imperial Overseas Settlement Department, repayment of passage money advanced to 3 settlers who were deported	254 28	
Assistance on Account of Ocean Passages and Canadian Rail Fares—Aide relative aux traversées océaniques et aux voyages en chemins de fer canadiens ($589,972.74)		
Agricultural Workers, Nominated Persons ($318,330.10)—		
Anchor Donaldson Line Ltd., 210 adults, 166 children	25,343 17	
Canadian Pacific Railway Co., 1,607 adults, 1,033 children	182,906 56	
Cunard Steamship Co., Ltd., 484 adults, 241 children	49,834 68	
Oceanic Steam Navigation Co., Ltd. (White Star Line) 602 adults, 268 children	59,756 59	
Royal Mail Steam Packet Co., Ltd., 3 adults, 6 children	489 10	
Agricultural Workers, Family Settlement Scheme ($25,373.56)—		
Canadian Pacific Railway Co., 22 adults, 33 children	4,359 32	
Cunard Steamship Co., Ltd., 36 adults, 53 children	5,743 87	
Oceanic Steam Navigation Co., Ltd., 87 adults, 110 children	15,270 37	
Household Workers ($139,181.80)—		
Anchor Donaldson Line, Ltd., 445	31,548 16	
Canadian Pacific Railway Co., 827	63,597 60	
Cunard Steamship Co., Ltd., 228	14,823 88	
Oceanic Steam Navigation Co., Ltd., 384	29,212 16	
Voluntary Child Welfare Institutions ($91,842.52)—		
Catholic Emigration Association, Birmingham, Eng., 70 children	4,939 69	
Children Emigration Homes, Birmingham, Eng., 28 children	1,975 87	
Church of England Waifs and Strays Society, London, Eng., 79 children	5,574 77	
Cossar, Dr. G. C., Glasgow, Scotland, 101 children	7,334 68	
Dr. Barnardo's Homes, London, Eng., 209 children	14,748 43	
Mr. Fegan's Home, London, Eng., 33 children	2,328 70	
National Children's Home and Orphanage, London, Eng., 63 children	4,445 70	
Orphans' Homes of Scotland, Bridge of Weir, 53 children	3,740 03	
Salvation Army, London, Eng., 1,418 children	41,250 47	
Sheltering Homes for Destitute children, Liverpool, Eng., 59 children	4,163 43	
Payments under $1,000, 19 children	1,340 75	
State Aided Child Welfare Institutions ($15,244.76)—		
Catholic Emigration Association, Birmingham, Eng., 118 children	4,163 44	
Church of England Waifs and Strays Society, London, Eng., 36 children	1,270 20	
Dr. Barnardo's Homes, London, Eng., 48 children	1,693 60	
Salvation Army, London, Eng., 78 children	2,785 04	
Sheltering Homes for Destitute Children, Liverpool, Eng., 66 children	2,328 70	
Payments under $1,000, 85 children	3,003 78	
Repayments by Imperial Government—Remboursements par le gouvernement impérial ($287,242.25)		
Contributions by Imperial Government ($97,228.70)—		
50 per cent of assistance for children accompanying nominated persons ($89,741.34) les 50 per cent of £31.10 overcharge on ocean passages refunded Casual Revenue, 1925–26, $76.65		$ 44,794 02
50 per cent of assistance for children accompanying settlers under Family Settlement Scheme, ($13,026.83)		6,513 42
50 per cent of assistance for children brought out by voluntary child welfare institutions ($91,842.52)		45,921 26

	Debit — Débit	Credit — Crédit
Vote 57—Empire Settlement Scheme–Conc.—**Loi d'établissement impérial—1922**–Fin		
Repayments by Imperial Government–Conc.—*Remboursements par le gouvernement impérial*–Fin		
Advances by Imperial Government to be repaid by settlers ($190,013.53)—		
50 per cent of assistance to adult Nominated persons ($228,626.26) less 50 per cent of £26.5.0 overcharge on ocean fares refunded to open account 1925–26, $63.87		$ 114,249 26
50 per cent of assistance to adult settlers under Family Settlement Scheme ($12,346.73)		6,173 37
50 per cent of assistance to Household Workers, $139,181.80)		69,590 90
Advances by Canadian Government to be repaid by Settlers, transferred to Open Account—Sommes avancées par le gouvernement canadien, devant être remboursées par les colons, et transférées aux comptes ouverts ($190,077.39)		
50 per cent of assistance to adult nominated persons ($228,626.26)		114,313 13
50 per cent of assistance to adult settlers under Family Settlement Scheme ($12,346.73)		6,173 36
50 per cent of assistance to household workers ($139,181.80)		69,590 90
Miscellaneous—Divers		
Canadian Government's share of amounts changed from loans to grants (transferred from Open Account)	$ 259 97	
	599,059 68	477,319 62
Less—		
Credits $477,319 62		
Charged to Provisional Bonus Allowance, Vote No. 363 362 85	477,682 47	
Total Net Expenditure—Total net des dépenses	121,377 21	
Made up as follows:—		
Expenses of administration, less $362.85 charged to Provisional Bonus allowance	8,209 84	
Expenses re deports	254 28	
50 per cent of assistance for children accompanying Nominated Persons ($89,741.34) less $37.50 refunded by Steamship Co	44,833 17	
50 per cent of assistance for children accompanying settlers under Family Settlement Scheme ($13,026.83)	6,513 41	
50 per cent of assistance for children brought out by voluntary child welfare institutions ($91,842.52)	45,921 26	
100 per cent of assistance for children brought out by state aided institutions.	15,244 76	
Imperial Government's share of overpayments to steamship companies deducted from repayments. Amounts refunded 1925–26, Casual Revenue $76.65, Open Account, $63.87	140 52	
Amounts changed from loans to grants	259 97	
	121,377 21	

Vote 58—Chinese Immigration—Immigration chinoise

Vancouver ($29,911.96)—	
Allen, A. E., inspector: salary, $1,200; bonus, $258; uniform, $64.85	1,522 85
Bloom, A. E., stationary engineer, heating, grade 2, April 1-30 and Nov. 5 to Mar. 31 at $1,020; guard, June 27 to Oct. 17 less ½ d. at $660; bonus, $250.22; meals, $1.20	951 69
Brand, Miss F., clerk-stenographer, June 16 to July 11 and Aug. 4 to Nov.25.	365 98
Brand, Miss M., clerk-stenographer	960 00
Crump, H., inspector: salary, $1,380; bonus, $186; uniform, $30; meals, $26.90.	1,622 90

Vote 58—Chinese Immigration—Continued—**Immigration chinoise**—Suite

Vancouver—*Concluded*—	
Douglas, Miss M., clerk-stenographer, May 17 to Dec. 31 at $960	598 71
Dyson, Mrs. E., clerk-stenographer, June 14 to Nov. 24 noon at $960	428 00
Ferguson, H. S., insp.: salary, $1,200; bonus, $258; uniform, $60; meals, $9.85	1,527 85
Green, A. C., elevator operator: salary, 3 m. $900, 9 m. $960; bonus, $315; uniform, $30; meals, $28.70	1,328 70
Greenaway, Miss M., clerk-stenographer, June 16 to Nov. 26 at $960	429 33
Jones, Miss R., clerk-stenographer, 3 m. to July 31 at $960	240 00
Lofting, Miss E., clerk-stenographer, 11 m. to Mar. 31 at $960	880 00
Lowe, W. J., caretaker: salary, $1,080; bonus, $315; uniform, $30; meals, $5.10.	1,430 10
Lung, P. P. S., interpreter: salary, $1,260; bonus, $198; uniform, $60; meals, $9.85	1,527 85
Pirie, G., guard: salary, July 5 to Aug. 5 at $660; bonus, $27.10	83 87
St. John, Mrs. H., clerk-stenographer, May 1 to Nov. 26 at $960	549 33
Sing, Y., interpreter: salary, $1,260; bonus, $198	1,458 00
Stevens, G. A., departmental accountant, grade 1: salary, $2,100; uniform, $60; meals, $16.15	2,176 15
Sweeten, Miss C., clerk-stenographer, May 7-13 and Jan. 2 to Mar. 31 at $960.	255 48
Taylor, W. C., stationary engineer, heating, grade 3: salary, $1,800; bonus, $40.	1,840 00
Williams, A. J., guard: salary, $960; bonus, $315; uniform, $30; meals, $60.90.	1,365 90
Wilson, C. E., inspector: salary, $1,560; bonus, $94; uniform, $60; meals, $188.70	1,902 70
Wilson, E., guard: salary, $960; bonus, $315; uniform, $30; travel, $109.40.	1,414 40
Wilson, H. W.: salary, insp. 1 m. at $1,320, principal clerk, 11 m. to Mar. 31 at $1,800; bonus, $52.13; uniform, $34.85; meals, $9.60	1,856 58
Temporary assistance: interpreters, $78.75; stenographers, $164.54	243 29
Auto hire and street car fares, $157.50; cleaning, $674.05; laundry, $148.45; meals for temporary guards, $148.35; postage, $1,107.78; sundry office expenses, $476.97; telegrams, $239.20	2,952 30
Victoria ($14,478.33)—	
Reid, S. N., immigration agent, grade 3: salary, $2,400; uniform, $91.32	2,491 32
Allen, E. F. C., inspector: salary, April 17 to Feb. 28 at $1,200; uniform, $86.66	1,133 32
Conley, P., caretaker: salary, April 1 to July 5 at $1,080; bonus, $82.98; uniform, $30	397 50
Earnshaw, J., caretaker: salary, $1,080; bonus, $315; uniform, $30	1,425 00
Hodge, T. H., caretaker: Feb. 19 to Mar. 31 at $960	108 57
Jones, A. N., inspector: salary, $1,380; bonus, $186; uniform, $90; travel, $5.	1,661 00
Lawson, Miss V., clerk-stenographer, Jan. 5 to Mar. 31 at $960	229 68
Parkinson, Miss H. G., clerk-stenographer, 6 m. at $1,140, 6 m. at $1,200..	1,170 00
Speed, J. W., inspector: salary, $1,560; bonus, $94; uniform, $30	1,684 00
Thame, A., caretaker: salary, Aug. 5 to Feb. 18 at $960; bonus, $171	692 11
Thomas, Miss C. L., clerk-stenographer, April 1 to Nov. 19 at $960	610 67
Yew, L. S., interpreter: salary, less 1 day at $1,260; bonus, $197.15; uniform, $91.14	1,544 84
Temporary assistance: interpreters, $458.50; stenographers, $105.16	563 66
Deport expenses, $165.40; postage, $148; sundry office expenses, $205.26; telephone and telegrams, $248	766 66
Chemainus, B.C., R. B. Halhed, inspector part time: salary, 3 m. at $900, 9 m. at $600; bonus, $26.25; postage, $10	711 25
Powell River, B.C., R. M. Banham, inspector part time: salary, 2 m. at $900, 10 m. at $200; uniform, $30; postage, $13.75	360 35
Union Bay, B.C., H. Glover, inspector part time: salary, $900; bonus, $26.25; uniform, $30; auto hire, $74; postage, $18.55	1,048 80
Winnipeg, Man., ($2,125.73)—	
Hong, F. L., interpreter part time	200 00
Travelling expenses: E. T. Boyce, $14.35; F. Chittick, $280.14; A. Jankiewicz, $65.20; J. W. P. Jones, $65.69; A. Kyle, $44.05; G. E. Larue, $20.05; W. McGookin, $14.95; R. N. Munroe, $493.40; W. B. Oakley, $54.35; J. Peele, $242.29; C. Perry, $257.16; W. B. Rose, $296.60; S. St. Germaine, $24.95; Miss J. Walker, $52.55	1,925 73

Vote 58—Chinese Immigration—Concluded—**Immigration chinoise**—Fin

Montreal, Que., ($402.75)—		
Wong Ham, interpreter part time		200 00
Travelling expenses: J. Coulter, $171.70; sundry, $31.05		202 75
Ottawa, Ont., ($3,656.73)—		
Betts, Miss W. M., junior clerk-stenographer, April 1 to July 25 at $600		190 32
Fogarty, Miss M. T., clerk-stenographer, April 1 to Dec. 17 at $960		683 87
Fortier, Miss I., file clerk, 3 m. to June 30 at $960		240 00
Hemmington, Mrs. M., clerk-stenographer: salary, $960; bonus, $315		1,275 00
Hopewell, Miss A., junior clerk-stenographer, April 1 to Aug. 16 at $600		225 81
Kerrigan, Miss C., jr. clk.-sten., Aug. 20 to Mar. 31, less 1½ d. at $600		366 85
Travelling expenses: M. Argue, $418.55; T. A. Grahame, $182.85; T. Howell, $71.88; D. H. Reynolds, $1.60		674 88
Hong Kong, China, ($14,461.08)—		
Featherston, J. E., commissioner of immigration for Canada: salary, $4,200; living allowance, $2,000; travel, $662.79		6,862 79
Warren, D. F., supervising inspector, grade 2: salary, $1,980; living allowance, $2,000; uniform, $16.83		3,996 83
Choy Fung, typist, 12 m.		321 00
Rent of office, 11 m. to Mar. 31, $1,412.40; light and heat, $137.92; office furniture, $151.80; sundry office expenses, $243.52; telephone and cables, $110.73; typewriter, $120.38; less gain on exchange, $9.35		2,167 40
Refunded to Casual Revenue, 1925-26, $828.66; over-refunded to Casual Revenue, 1924-25, $284.40, (see page H—3)		1,113 06
Sundry travelling expenses: O. G. Adams, Windsor, $174.58; C. F. Cardinal, Edmonton, $130.75; P. Devlin, Kingston, $43.73; A. F. George, Calgary, $449.63; P. T. McCallum, $36.86; F. W. Taylor, Vancouver, $238.46; E. E. Wilson, Edmonton, $32.55		1,106 56
Miscellaneous ($10,150.80)—		
Canadian National Railways, railway fares: deportations, $265.82; deportations under Opium and Narcotic Drug Act, $1,412.75		1,678 57
Canadian Pacific Railway Co., ocean and rail fares: deportations, $200.70; deportations under Opium and Narcotic Drug Act, $5,992.10		6,192 80
Department of Public Printing and Stationery, supplies		1,441 33
Refunds of amounts paid for substitutional certificates, authorized by Governor in Council		50 00
Sundry expenses of sub-agents re registration of Chinese		135 34
Bond insurance, $43.75; sundry expenses, $82.20; telephones and telegrams, $526.81		652 76
Legal Expenses ($5,265.96)—		
Congdon, Campbell & Meredith, Vancouver		1,454 89
A. G. Tanner, M.A., K.C., Montreal		1,588 05
Payments under $1,000, 6		2,223 02
		83,680 30
Less—		
Charged to Vote 363 for Provisional Bonus Allowance	$4,235 08	
Deducted from 6 head taxes to cover cost of administration	150 00	
Deportation Expenses	590 86	4,975 94
Total		$ 78,704 36

Vote 59—Exhibitions—Expositions

Ottawa—($63,546.06)

Salaries at Ottawa	(Page H—9)	22,005 00
Labour: carpenters, $8,355.20; labourers, $3,110.34; painters, $1,460.40		12,925 94
Travel of Ottawa officials—R. J. Beesley, $575.52; R. G. Brown, $1,066.61; P. A. Corkery, $832.48; A. W. Despard, $41.40; Miss E. M. Livingstone, $74.98.		2,590 99
De Hart, F. R. E., Kelowna, B.C.: apples, 320 boxes, $1,360; freight charges, $372.34		1,732 34

Vote 59—Exhibitions—Continued—**Expositions**—Suite

Ottawa—Concluded

Express charges: American Railway Express Co., $6,928.22; Canadian National Express, $2,781.49; sundry express, $759.27	10,468 98
Henry, W. B., Westboro, Ont.: vegetables for 30 U. S. fairs, $860 05; for Great Britain fairs, $239; collecting, packing and shipping charges, $1,190	2,289 05
McGrath Lumber Co., Ottawa: columns, 348, $1,286; lumber, 41,700 ft., $1,302.39; sundry items, $541.41	3,129 80
Plaunt Hardware Co., Ottawa, various hardware supplies	3,089 97
Sundry expenses, etc.: auto hire, $189.70; imitation leather, 264¾ yd., $334.43; lumber, 20,320 ft., $1,243.46; printing and stationery, $355.52; rent warehouse, St. Catharines, 2 m. to Oct. 31, $120; sundry small items, $751.69	2,994 80
Decorations, etc., lettering signs, $398.40; velour, 75 yd., $147.09; sundry small items, $242.58	788 07
Chemicals for preserving, $231.97; field seeds, 445 lbs., $161.25; maple sugar and syrup, $428.85; peaches, 82 baskets, $100.50; sundry items, $608.55	1,531 12

Winnipeg ($21,530.39)

Travel of officials: T. Gelly, $79.40; W. B. Oakley, $53.15; S. Sales, $137.25	269 80
Assistance at grain warehouse, 14,828 h	6,672 60
Midland Railway Co. of Manitoba, freight	1,071 15
Sullivan, D. A., Lumber Co., Winnipeg, lumber, 58,137 ft	2,873 11
Various grains and grasses: C. Rosieve, Notre Dame de Lourdes, Man., 5,680 sheaves, $1,680; payments under $1,000, 20,394 samples, $3,351.18	5,031 18
Blue tape, 48 spools, $259.38; cartage, $231.75; groceries, $457.37; hardware, $204.92; honey, $476.40; peas, 75 bu., $351.50; vegetables and fruits, $1,948.10; various field seed, $530.53; wheat, 200 bu., $562.50; sundry small items, $590.10	5,612 55

United States—Etats-Unis ($39,169.18)

Bennett, W. V., Omaha, Neb., storage	30 00
Black, W. E., Fargo, N.D. ($2,144.10)—	
Travel of self, $571.45; travel of assistants, $29.74; sundry supplies, $17.67.	618 86
Expenses at local fairs: Cooperstown, N.D., June 5-27, $173.19; Finley, N.D., July 3-5, $140.31; Crookstown, Minn., July 3-6, $123.83; Fargo, N.D., July 14-19, $348.44; Grand Forks, N.D., July 21-26, $302.82; Aberdeen, S.D., Sept. 1-5, $249.85; Dickenson, N.D., Sept. 9-11, $175.31; detailed in 1923-24, $11.49	1,525 24
Bowlby, M. A., Boston, Mass. ($1,453.46)—	
Travel of self, $282.92; customs and cartage, $80.61; wages and travel of assistants, $451.92	815 45
Expenses at local fairs, Hartford, Conn., Aug. 26 to Sept. 7, $258.14; Greenfield, Mass., Sept. 10-12, $179.03; Woonsocket, R.I., Sept. 13-20, $159.86; Barre, Mass., Sept. 21-27, $40 98	638 01
Broughton, C. J., Chicago, Ill. ($2,713.09)—	
Travel of self, $727.84; wages and expenses of assistants, $288; express charges, $97.03	1,112 87
Expenses at local fairs: Aurora, Ill., Aug. 15-24, $519.46; Elkhorn, Wis., Sept. 1-5, $142.01; Weyauwega, Wis., Sept. 16-19, $186.25; Oshkosh, Wis., Sept. 23-26, $265.30; Peoria, Ill., Sept. 26 to Oct. 4, $487.20	1,600 22
Cook, G. A., Great Falls, Mont. ($1,491.05)—	
Travel of self, $612.23; wages of assistant, 14 d. at $5 per d.; sundry expenses, $57.30	739 53
Expenses at local fairs: Loveland, Colo., Aug. 20-30, $134.42; Rocky Ford, Colo., Sept. 1-6, $82.90; Hotchkiss, Colo., Sept. 7-14, $139.06; Montrose, Colo., Sept. 15-20, $96.42; Pueblo, Colo., Sept. 21-29, $82.07; Denver, Colo., Jan. 13-29, $216.65	751 52
Garrett, R. A., Indianapolis, Ind. ($3,042.76)—	
Travel of self, $338.17; wages and travel of assistants, $479.82; express charges, $32.87	850 86

Vote 59—Exhibitions—Continued—Expositions—Suite

United States—Con.—*Etats-Unis*—Suite

Garrett, R. A., Indianapolis, Ind.—*Concluded*—	
Expenses at local fairs: Warren, Ind., July 29 to Aug. 1, $246.70; Muncie, Ind., Aug. 5-8. $223.06; Lafayette, Ind., Aug. 11-15, $190.02; Connerville, Ind., Aug. 19-22, $193.21; Indianapolis, Ind., Sept. 1-6, $1,064.66; Logansport, Ind., Sept. 15-20, $158.59; Union City, Ind., Oct. 1-4, $115.66....	2,191 90
Haddeland, Knute, St. Paul, Minn. ($2,174.53)—	
Travel of self, $301.16; wages and travel of assistants, $642.39; sundry items, $90.91	1,034 46
Expenses at local fairs: Masson City, Iowa, Aug. 6-16, $211.26; Austin, Minn., Aug. 17-23, $198.79; Albert Lea, Minn., Aug. 23-30, $177.10; Fergus Falls, Minn., Sept 1-6, $187.01; La Crosse, Wis., Sept. 14-20, $209; Redwood Falls, Minn., Sept. 22-27, $156.91.....	1,140 07
Harrison F. A., Harrisburg, Pa. ($2,432.94)—	
Travel of self, $74.89; wages of assistant, $24.50.....	99 39
Auto expenses, Nov. 1, 1923 to Mar. 31, 1925; gas and oil, $45.31; garage, $85; storage, $34; repairs and supplies, $161.46; driver's license, 2 yrs., $30; sundries, $2.50	358 27
Expenses of licensed auto truck drivers: travel and living expenses, $1,030.44; wages, $495	1,525 44
Expenses at local fairs: Altoona, Pa., Aug. 13-16, $30.17; Lewistown, Pa., Aug. 19-22, $48.78; Huntingdon, Pa., Aug. 26-29, $58.24; Center Hall, Pa., Sept. 1-6, $28.73; Milton, Pa., Sept. 8-13, $42.45; Reading, Pa., Sept. 15-20, $65.92; Newville, Pa., Sept. 22-27, $50.94; Lancaster, Pa., Sept. 29 to Oct. 4, $59.52; York, Pa., Oct. 6-11, $65.09.....	449 84
Johnstone, M. J., Kansas City, Mo. ($3,899.16)—	
Travel of self, $590.70; wages and travel of assistants, $1,049.17.....	1,639 87
Duty and express, $190.58; storage, $100; sundry expenses, $135.42.....	426 00
Expenses at local fairs: Coffeyville, Kas., Aug. 8-15, $277.64; Savannah, Mo., Aug. 22-30, $207.21; Carthage, Mo., Sept. 1-6, $265.32; Topeka, Kas., Sept. 6-13, $336.91; De Soto, Mo., Sept. 14-20, $191.75; Muskogee, Okla., Sept. 24 to Oct. 5, $554.46.....	1,833 29
Laurier, C. A., Manchester, N.H. ($2,691.76)—	
Travel of self, $291.25; auto mileage, 1,654 miles, $248.10; wages and expenses of assistants, $758.72; sundries, $120.35.....	1,418 42
Expenses at local fairs: Bangor, Me., Aug. 15-23, $212.10; Waterville, Me., Aug. 24-30, $207.02; Lancaster, N.H., Sept. 1-6, $128.30; Essex Jct., Vt., Sept. 7-13, $188.37; Farmington, Me., Sept. 14-19, $145.10; Rochester, N.H., Sept. 20-27, $240.98; Plymouth, N.H., Sept. 28 to Oct. 4, $151.47	1,273 34
McColl, J. A., Des Moines, Iowa, wages and travel attending fairs, Aug. 11-21	187 67
MacLachlan, J. M., Detroit, Mich. ($3,176.23)—	
Travel of self, $364.73; wages and travel of assistants, $696.77.....	1,061 50
Duty, express and cartage, $131.56; sundry expenses, $113.87; detailed in 1923-24, $391.31.....	636 74
Expenses at local fairs: Lansing, Mich., Aug. 4-8, $155.66; Ionia, Mich., Aug. 12-16, $195.21; Kalamazoo, Mich., Aug. 16-23. $223.22; Holland, Mich., Aug. 18-23, $131.74; Saginaw, Mich., Sept. 1-13, $227.32; Jackson, Mich., Sept. 8-13, $155.81; Marshall, Mich., Sept. 15-20, $106; Grand Rapids, Mich., Sept. 15-19, $283.03	1,477 99
Nethery, W. S., Columbus, Ohio ($2,124.55)—	
Travel of self, $458.25; auto mileage, 1,366 miles, $204.90; wages and travel of assistants, $706.37; sundries, $72.92.....	1,442 44
Expenses at local fairs: Urbana, Ohio, Aug. 5-8, $18.83; Springfield, Ohio, Aug. 9-15, $41.61; Toledo, Ohio, Aug. 20-30. $316.43; Canton, Ohio, Sept. 1-6, $121.36; Newark, Ohio, Sept. 6-10, $56.10; Wapakoneta, Ohio, Sept. 11-15, $39.34; Hamilton, Ohio, Oct. 2-11, $88.44.....	682 11
Pilkie, A. E., Des Moines, Iowa ($3,349.42)—	
Travel of self, $677.02; wages and travel of assistants, $108.22; sundry expenses, $291.58.....	1,076 82
Expenses at local fairs: Davenport, Iowa, Aug. 9-16, $632.33; Fort Dodge, Iowa, Aug. 16-23, $322.84; Cresco, Iowa, Aug. 24-31, $328.19; Grand Island, Neb., Sept. 6-18, $275.22; Waterloo, Iowa, Sept. 18-29, $714.02.	2,272 60

Vote 59—Exhibitions—Concluded—**Expositions**—Fin

United States-Conc.—*Etats-Unis*-Fin

Porte, J. L., Spokane, Wash. ($833.09)—	
Travel of self, $282.78; express and storage, $63.05	345 83
Expenses at local fairs: Spokane, Wash., Aug. 22 to Sept. 7, $74.59; Eugene, Ore., Sept. 11-19, $66 68; Salem, Ore., Sept. 20-28, $35.82; Puyallup, Wash., Sept. 29 to Oct. 6, $174.38; Portland, Ore., Oct. 26 to Nov. 11, $135.79	487 26
Rutledge, O. G., Syracuse, N.Y. ($2.932.32)—	
Travel of self, $435 97; auto mileage, 2,028 miles, $304.20; wages and travel of assistants, $639.01	1,379 18
Customs duty, $117.58; express and cartage, $145.82; sundries, $20.50	283 90
Expenses at local fairs: Albion, N.Y., Aug. 13-16, $152.60; Cortland, N.Y., Aug. 18-22, $128.18; Sandy Creek, N.Y., Aug. 19-22, $191.70; Rochester, N.Y., Sept. 1-6, $494.03; Nassau, N.Y., Sept. 9-12, $122.11; Malone, N.Y., Sept. 16-19, $180.62	1,269 24
South Florida Fair, Tampa, Fla. ($1,353.09)—	
Decorative material, $117.87; sundries, $98.94; detailed in 1923-24 page H—49, $1,136.28	1,353 09
Live Stock Show, Chicago ($2,068.85)—	
Expenses of officials: W. E. Black, $166.34; C. J. Broughton, $1,601.37; Miss M. Hill, $6.25; J. A. McColl, $294.89	2,068 85
Permanent Exhibit, Chicago ($1,071.11)—	
Henkle, T. S.: rent, 12 m., $930; express charges, $21.11; storage, 12 m., $120	1,071 11
	124,245 63
LESS—Goods sold Toronto Exhibition	220 00
Total	$124,025 63

Vote 60—Relief of Distressed Canadians—Secours aux Canadiens en détresse

Subsistence, local rail fares, etc., advanced by High Commissioner, London, Eng	1,904 29
Advances by Commissioner General, Paris, France	73 28
Advances by British Consuls at various places	643 91
Ocean passenges and Canadian rail fares, 74 adults, 24 children	4,330 49
Sundry office expenses	106 17
	7,058 14
LESS—Refunds on account of relief advances	1,532 76
Total	$5,525 38

Vote 61—St. John, N.B.: Immigration Buildings
St-Jean, N.-B.: Edifices de l'Immigration

Canadian Pacific Railway Co.: sixth payment on account of baggage shed at West St. John, $8.804.83; interest on unpaid balance, 12 m. to Dec. 31, 1924 at 5½ per cent, $2,421.33; fifth payment on account of waiting room over baggage shed at West St. John, $2,041.91; interest on unpaid balance, 12 m. to Dec. 31, 1924 at 5½ per cent, $673.83; fifth payment on account of immigration buildings at West St. John, $5,000; interest on unpaid balance, 12 m. to Dec. 31, 1924 at 5½ per cent, $1,650; 5 per cent cost of painting baggage room, $269.75; sundry repairs, $414.33	$21,275 98

Retirement Act, 1920—Loi de retraite, 1920

Expenditure detailed under Finance Department, Public Service Retirement Act, 1920, Part F..... $12,476 64

Vote 62—British Empire Exhibition—Exposition de l'Empire britannique

Expenditures in Great Britain, 1924 Exhibition—Dépenses en Grande-Bretagne, Exposition de 1924

Tolmie, A. W., exhibition commissioner, salary on page H—9; living allowance at $15 per d., entertainment allowance at $5 per d., 9 m. to Dec. 31, £1,228.3.6; ocean passage, £20.11..... 1,248 14 6

Turcotte, J. O., chief, designing and decorating division; salary on page H—9; living allowance, 9 m. to Dec. 31 at $10 per d., £614.1.10; travel, £69.5.1 ..... 683 6 11

McKinnon, J. S., director of exhibits: salary, 9 m. to Dec. 31 at $6,000, £924.13.1; living allowance at $10 per d., £614.1.10; travel, £$44.13.10 (see correspondence) 1,583 8 9

Avery, L. R., accountant, grade 2: salary, 9 m. to Dec. 31 at $2,100, £323.12.7; living allowance at $8.50 per d., £521.19.7..... 845 12 2

Bayard, U., painter: salary, Mar. 28 to June 20, £102; living allowance, April 1 to June 12 at $4, £65.17.4; travel, £19.4.5..... 187 1 9

Beesley, R. J., carpenter: salary, Mar. 28 to June 20, £102; living allowance, April 1 to June 12 at $4, £65.17.4; travel, £18.16.7..... 186 13 11

Black, Miss M. G., in charge ladies' reception room: salary, April 1 to Nov. 14 at $10 d., £513.6.10; travel, £37.3.3..... 550 10 1

Bostock, W. N., assistant, information bureau, O.C. June 10, 1924; living allowance at $4 d., June 20 to Aug. 19, £54.14.6; travel, £28.13.7..... 83 8 1

Bothwell, J. R., carpenter: salary, April 1 to Nov. 13, £209.11.4; living allowance at $4, £205.6.9; travel, £18.13.1..... 433 11 2

Cameron, G. W., carpenter: salary, Mar. 5 to Oct. 30, £264.6.5; living allowance, Mar. 16 to Oct. 31 at $4, £207.7.9; travel, £32.3.7..... 503 17 9

Corkery, P. A., fruit exhibit specialist: salary on page H—9; living allowance, April 1 to July 18 at $4, £98.16.9; travel, £41.0.10..... 139 17 7

Cosgrove, F. P., carpenter: salary, April 1 to Nov. 13, £241.16.1; living allowance, April 1 to Nov. 14 at $4, £205.6.9; travel, £24.16.8..... 471 19 6

Cullen, A. B., carpenter: salary, 9 m. to Dec. 31, £290.1.6; living allowance at $4, £245.12.9..... 535 14 3

Dalglish, W. D., chief of mineral exhibit division: salary on page H—9; living allowance, 9 m. to Dec. 31 at $10, £614.1.10; travel, £3.19.3.... 618 1 1

de Hart, F. R. E., fruit exhibit specialist: living allowance, May 27 to Sept. 6 at $15, £345.8.3; travel, £95.0.3..... 440 8 6

Despard, A. W., chief of agricultural and commercial exhibits: salary on page H—9; living allowance, April 1 to Dec. 27, £605.8.10; travel, £21.19.3..... 627 8 1

Donald, R. A., in charge information bureau without salary: O.C. Mar. 3, 1924; living allowance, April 1 to Nov. 14 at $12, £616.0.3; travel, £18.0.3..... 634 0 6

Malcolm, W., chief of division of geological information, Dept. of Mines, O.C. July 15, 1924, living allowance June 1 to Oct. 11..... 300 0 10

Nolan, S. R., refrigerator engineer: salary, Mar. 28 to Jan. 2, £490.11.8; living expenses, £30.5.4..... 520 17 0

Pereira, A., assistant chief, designing and decorative division: salary on page H—9; living allowance, April 1 to June 12 at $5, £82.6.7; travel, £19.5.5..... 101 12 0

Smart, L. B., carpenter: salary, Mar. 28 to June 2, £280; living allowance, 9 m. to Dec. 31 at $4, £245.12.9..... 525 12 9

Stokes, W. B., wood specialist: living allowance, April 1 to Dec. 6 at $8.50, £476.0.8; travel, £27.3.0..... 503 3 8

Sylvain, J., labourer: salary, April 1 to Nov. 13, £145.1.8; living allowance, April 1 to Nov. 14 at $4, £205.6.9; travel, £19.6.4..... 369 14 9

Tomney, W., carpenter: salary, Mar. 28 to Jan 2, £240; living allowance, 9 m. to Dec. 31 at $4, £245.14.9; travel, $4.0.2..... 489 14 11

Vote 62—British Empire Exhibition—Continued
Exposition de l'Empire britannique—Suite

Expenditures in Great Britain, 1924 Exhibition-Con.—Dépenses en Grande-Bretagne, Exposition de 1924-Suite

Whiteside, W. G., clerk: salary, 9 m. to Dec. 31	491	5	2
Wilson, A. W. G., chief, Mineral Resources Branch, Dept of Mines, living allowance, June 1 to Oct. 11 at $10 (o.c. July 15, 1924)	300	0	10
Press representatives—			
Avard, C. C., O.C. June 10, 1924: living allowance, 38 d. at $15, £121.11.11; travel, £61.13	183	4	11
Fortier, J. A., O.C. June 10, 1924: living allowance, 40 d. at $15, £133.12.7; travel, £61.13.0	195	5	7
Fraser, T., O.C. June 10, 1924: living allowance, 40 d. at $15, $135.16.6; travel, £61.13.0	197	9	6
Hodges, H. P., O.C. Mar. 31, 1924: living allowance, 40 d. at $15, £136.1.1; travel, £45.7.0	181	8	1
R.C.M.P. Detachment, Inspector C. H. Hill, 9 n.c.o's. and constables, O.C. Mar. 7, 1924: per diem living allowance, Mar. 28 to Nov. 14, 1 at $7.50, 1 at $5, 1 at $4.50, 7 at $4, £2,350.15.3; ocean passages and rail fares, £342.17.0	2,693	12	3
Thorburn, Mrs. E. M., Honorary Commissioner, o.c., Mar. 7, 1924; living allowance, 40 d. at $15, £135.16.6; travel, £9.12.0	145	8	6
Staff engaged locally: A. L. Batt, April 20 to Jan. 2, £122.2; Mrs. D. M. Fitzsimmons, April 1 to Jan. 3, £168; G. Garcia, Mar. 28 to Jan 2, £152; Miss I. Hendon, Mar. 28 to Jan. 2, £152; C. Kenny, Mar. 28 to Aug. 8, £77.4; J. Knowles, 4 m. to Sept. 30, £102; M. McKinley, May 28 to Oct. 30, £66.10; D. McKinnon, April 13 to Dec. 5, £135.6.8; W. H. Minnish, Mar. 28 to Jan. 2, £360; Miss G. Pocknall, Mar. 28 to Jan. 2, £152; W. Ward, April 20 to Nov. 14, £240; Miss L. Wedge, July 9 to Nov. 14, £68.1	1,795	3	8
Paylists: day labour, 11,048 d., £6906.6.3; hourly labour, 60,602 hours, £5,082.17.1; bonus to plasterers, £514.10	12,503	13	4
Buildings (£56,748.8.6)—			
Coats, Wm. Sons, Ltd., Belfast, electrical installation, contract plus 15 per cent commission	5,043	13	11
Dashwood, E. S., superintending electrician, 3 m. to June 30	192	10	0
Humphreys, Ltd., London, payments on account for materials and construction of interior finish of Canadian pavilion, Wembley (contract plus 15 per cent) (see correspondence)	42,856	0	0
McAlpine, Sir Robert & Sons, London: sundry labour, £17.13.8; compensation for damage to steam crane, £50 (see correspondence)	67	13	8
Neal, R. & Sons, Landscape Gardeners, Wandsworth, S.W.: laying out grounds, supplying shrubs, turf, etc., £805.7.6; garden tools, £24.11.	829	18	6
North Metropolitan Electric Power Supply Co.: electric power, £7,019.13; gas and water, £110.6	7,129	19	0
Steingold, I. & M., London, surfacing 62,716 sq. ft. floors	522	12	8
Fences, 456 yd., posts and gates, £90.5.9; services of drainage engineer, £15.15	106	0	9
Installation (£14,475.13.10)—			
Beeston Bros., Harlesden, hardware supplies	790	13	3
Bull, J., scenic artist, London, constructing and painting scenes, £5,350, less £2,500 paid 1923-24, page H—15	2,850	0	0
Doring, E. Duncan, London, glass jars, 474	228	6	7
Gerrard, E. & Sons, London, cleaning, repairing and remounting fish and game specimens	311	0	0
Kent & Hawkins, Putney, modelling Prince of Wales Ranch in butter	300	0	0
Loudon, J. & Co., London, Canadian butter, 5,600 lb	600	0	0
Perton, A., Shepherds Bush, sign writing and decorative work	580	13	6
Phillip, George & Son, Ltd., relief map of Canada, contract, £2,350, less forfeit of £700 for delay in delivery	1,650	0	0
Pilkington Bros., Ltd., St. Helens, Lancs: hire of plate glass for period of 1924 exhibition, £1,992.7.6; glass, 6,058 ft., £333.0.7; labour, £38.19.2	2,364	7	3

Vote 62—British Empire Exhibition—Continued
Exposition de l'Empire britannique—Suite

Expenditures in Great Britain, 1924 Exhibition—Con.—*Dépenses en Grande-Bretagne, Exposition de 1924*—Suite

Installation—*Concluded*—			
Stroud Bros., London: supplying under contract, 15,190 plants, ferns, and shrubs for interior decoration, £945.11.2; baskets, 121, £56.16.6; trays, 204, £80.16.0	1,083	3	8
Tapling, T. & Co., Ltd., London: art canvas, 376 yd., £38.10.6; casement cloth, 496 yd., £37.4.2; curtain bordering, 7 gross yd., £31.10; felt, 177 yd., £54.8.6; grey sheeting, 4,176 yd., £137.10.2; sundry supplies, £38.19.10; labour, laying and repairing linoleum, £420.18	759	1	2
Textophote Co., London: renovating 36 pictures, £46; transparencies, 14, £137.10; photographic enlargements, 25, £27.5	210	15	0
Thompson, R. & R., Ltd., New Malden, papier mache models, 878	347	16	0
Turrell, A. & Sons, Forest Hill, rustic work, contract	215	0	0
Waring & Gillow, Ltd., London: canvas, 1,200 yd., £180; sundry supplies, £28.5.1	208	5	1
Wembley Press, Wembley, printing show cards, 4,359	238	3	6
Material for decorations: bronze, gold and silver paint, £63.14.6; flags, 7, £27.4.0; papier mache models, 60, £20; plaster vases, 150, £54.7.6; sundry accounts, £101.13.2	266	19	2
Miscellaneous supplies: cutting and polishing marble samples, £141.10.2; exhibit stands, 8, £23.12.4; fire fighting apparatus, £114.6.9; fruit trays, baskets and stands, 12 doz., £26.13.6; garden seats, 30, £87.15; ladder, four section tower, £43.7.6; leather mats, 8, £58.19; loan of lever testing machine, £80.18; lumber, £266.17.5; microscopes, 4, £73.16.0; mounting, enlarging and framing photographs, £179.16.10; paint, £53.14.6; seed, various, 1,545 lb., £71.0.4; sundry hardware, £131.2.3; sundry accounts, £118.0.2	1,471	9	9
Fine Arts Section (£427.13.1)—			
Beament, H., salary, May 23 to Dec. 5	222	16	9
Brown, E., travelling expenses	100	0	0
Ocean passages: G. Harbour, £12.10; H. O. McCurry, £12.10	25	0	0
Photographs, £22.10; picture frames, 42, £31.10; sundry expenses, £25.16.4	79	16	4
Maintenance (£1,453.2.4)—			
Labour repairing linoleum, £203.9; services of 2 constables, 3 m., £98.8.5	301	17	5
Cleaning materials, £113.4.10; electric lamps, £27.13.4; fabric, 500 yd., £22.18.4; flags, 6, £22.19; hardware, £298.19.3; linoleum, 613 yd., £111.10; roofing materials, £44.18.6; sundry expenses, £63.8.3; water and gas, £114.2.5; window cleaning, £331.11	1,151	4	11
Miscellaneous (£9,721.12.7)—			
Campbell, Gray, Ltd., London, photographic work for advertising	522	4	11
Meadows, T. & Co., Ltd., London: ocean and inland freight, £4,990.2.10; storage, £329.1; shipping charges, A. W. Tolmie's auto, £89.2.6; auto licenses, £38.5.0; less paid in 1923-24, page H—52, £1,000	4,446	11	4
Partridge & Cooper, London, printing and stationery supplies	394	0	10
Sedgewick, Collins & Co., Ltd., London, insurance premiums, employers liability, £41.12.6; fire policy of £112,000, £1,456	1,497	12	6
Compensation for loss of money stolen from cash box, O.C. May 30, 1925	19	8	8
Expenses incurred in connection with Canada Day, Womens Week at Wembley: luncheon, Lady Patricia Ramsay, £42; light luncheon, 840 persons, £221.18; printing and advertising, £157.1; auto hire, £4.17.9	425	16	9
Expenses Canadian Manufacturers Association: motor hire, £26.5; luncheon, 173 persons, £330.9.6 (see correspondence)	356	14	6
Luncheon to British and Canadian Press representatives, £27; luncheon, Canadian Weekly Newspaper Association, £37.11.11 (see correspondence); subscription, closing dinner to Press, £5	69	11	11

Vote 62—British Empire Exhibition—Continued
Exposition de l'Empire britannique—Suite

Expenditures in Great Britain, 1924 Exhibition-Conc.—*Dépenses en Grande-Bretagne, Exposition de 1924*-Fin

Miscellaneous-*Concluded*—			
Advertising, £168.7.5; photographic work, £85.8.0; pamphlets on Canadian Architecture, 4,000 copies, £100	353	15	5
Rental of 2 automatic stamp machines, £20; uniform suits and caps for pages, 14 each, £67.3; metal badges, 788, £45.19.4	133	2	4
Furniture: book cases, 8, £52.12; cabinet, birds-eye maple, £96.11.3; chairs, 10, £26; tables, 4, £24.19.6	200	2	9
Office and sundry expenses: auto and bus hire, £80.18.2; cables and telegrams, £81.1.8; freight, £240.3.6; hire of towels, £33.6; postage, £114.16; printing and stationery, £72.19.10; telephones, £244.9; workmens insurance, £180.13.10; sundry expenses, £81.5.2	1,129	13	2
A. W. Tolmie, auto expenses, 9 m. to Dec. 31	172	17	6

Expenditures in Great Britain, 1925 Exhibition—Dépenses en Grande-Bretagne, Exposition de 1925

Tolmie, A. W., exhibition commissioner: salary on page H—9; living allowance at $15, entertainment allowance, $5, 3 m. to Mar. 31, £380 15 10; travel £42 2 4	422	18	2
Turcotte, J. O., chief, designing and decorating division: salary on page H—9; living allowance, 3 m. to Mar. 31 at $10	190	7	11
McKinnon, J. S., director of exhibits: salary 3 m. to Mar. 31 at $6,000, £308 4 5; living allowance, Jan. 1 to 28 and Feb 5-18, £103 14; travel, £20 16 8; advance, no account £100 (see correspondence)	532	15	1
Avery, L. R., accountant, grade 2: salary, 3 m. to Mar. 31 at $2,100, £107 17 7; living allowance at $8.50, £161 16 9	269	14	4
Bayard, U., painter: salary, Feb. 18 to Mar. 27, £46 15 1; living allowance, Feb. 28 to Mar. 31 at $4, £26 13 7; travel, £7 17 2	81	5	10
Corkery, P. A., fruit exhibit specialist: salary on page H—9; living allowance, Mar. 28-31 at $4, £3 6 8; travel, £7 8 7	10	15	3
Cullen, A. B., carpenter: salary, 3 m. to Mar. 31, £119 6 7; living allowance at $4, £76 3 2	195	9	9
Dalglish, W. D., chief of mineral exhibit division: salary on page H—9; living allowance, 3 m. to Mar. 31 at $10	190	7	11
Fair, H. M., salary, Mar. 9-31	38	7	0
Nolan, S. R., refrigerator engineer, salary Jan. 3 to Mar. 27	84	0	0
Smart, L. B., carpenter: salary Jan. 3 to Mar. 27, £84; living allowance, 3 m. to Mar. 31 at $4, £76 3 2	160	3	2
Tomney, W., carpenter: salary, Jan. 3 to Mar. 27, £72; living allowance, 3 m. to Mar. 31 at $4, £76 3 2	148	3	2
Whiteside, W. G., clerk, salary 3 m. to Mar. 31	152	6	3
Staff engaged locally: Jan. 3 to Mar. 27, A. L. Batt £39 12, G. Garcia £45 12, Miss I. Hendon £45 12, W. H. Minish £108, Miss G. Pocknall £45 12; Mrs. D. M. Fitzsimmons, Jan. 4 to Mar. 28, £50 8, D. McKinnon, Mar. 8-27 £12	346	16	0
Pay lists: day labour, 1,066 d. £717 0 6; hourly labour, 5,728 h., £539 7 7	1,256	8	1
Installation (£2,755 11 7)—			
Bull, J., scenic artist, London, constructing and painting scenes, on account	900	0	0
Pilkington Bros., Ltd., St. Helens, Lancs: hire of plate glass for period of 1925 exhibition, £996 3 9, plate glass, £14 18 9	1,011	2	6
Tapling, T. & Co., Ltd., London: casement cloth, 3,274 yd., £398 16 5; sundries, £9 7 7	408	4	0
Hardware, £101 8 10; lumber, 16,382 ft., £165 0 7; oil painting, Prince of Wales, £52 10; paints, oils and varnishes, £88 4 11; sundry expenses, £29 0 8	436	5	0

Vote 62—British Empire Exhibition—Concluded
Exposition de l'Empire britannique—Suite

Expenditures in Great Britain, 1925 Exhibition–Conc.—*Dépenses en Grande-Bretagne, Exposition de 1925*–Fin

Maintenance, sundry expenses					5 5 4
Miscellaneous (£372 7 0)—					
Advertising, £34 6 7; electric power and light, £174 19; stationery, £26 1 6; workmen's insurance. £21 10 8d; sundry expenses, £64 6 9..					321 4 6
A. W. Tolmie, auto expenses 3 m to Mar. 31					51 2 6
Total				£	121,310 14 6
Equivalent in Canadian Currency of drafts purchased on open market:					
April 10	£11,337. 0. 0	at	4.41	$	49,996 17
May 17	10,000. 0. 0	at	4.45		44,500 00
June 24	20,000. 0. 0	at	4.3865		87,730 00
July 18	20,000. 0. 0	at	4.417		88,340 00
Aug. 28	12,000. 0. 0	at	4.49		53,880 00
Oct. 18	12,000. 0. 0	at	4.495		53,940 00
Nov. 18	20,000. 0. 0	at	4.625		92,500 00
Feb. 23	10,000. 0. 0	at	4.766		47,660 00
Mar. 16	3,750. 0. 0	at	4.7975		17,990 62
Sundry advances from Ottawa to officials	2,492.16.10	at	4.8666		12,131 61
	121,579.16.10				548,668 40
Less—					
Transferred 1923-24	£165.6.0		$ 718 72		
Unexpended balance, refunded Casual Revenue	.10		20		
Sundry refunds	103.15.6		472 56		
	269.2 .4				1,191 48
	121,310.14.6				547,476 92

Expenses in Canada—Dépenses au Canada

Labour: carpenters, 192 d., $1,036.80; labourers, 170 d., $477.80	1,514 60
Collection of Exhibits ($25,627.79)—	
B.C. Mills Timber and Trading Co., Ltd., Vancouver: lumber, 4,598 ft., $378.20; cutting supplied lumber, $115; packing, ocean and inland freight, $867.45	1,360 65
Broomsgrove Guild (Canada) Ltd., Montreal: doors, 3, $443.45; panels, 44, $76.40	519 85
Co-opérative Fédérée de Québec, Montreal: butter, 3,794 lbs	1,289 96
Crane, Ltd., Montreal: closets, 12, $840; lavatories, 16, $537.77	1,377 77
De Hart, F. R. E., Kelowna, B.C.: apples, 462 boxes, $1,963.50; ocean and inland freight, $537.57	2,501 07
Eaton, T. & Co., Ltd., Toronto, Ont.: furnishings for 4 rooms representing typical Canadian home, $10,504.48; putting up same, $750; sundry small items, $129.33	11,383 81
Linde Canadian Refrigeration Co., Ltd., Montreal: loan of complete refrigerating plant for period of 1924 exhibition, $3,100; less paid in England for parts and labour, $262.50	2,837 50
Office Specialty Manufacturing Co., Ltd., Newmarket, Ont.: chairs, 60, $875.40; desks, 3, $210; tables, 3, $345; freight, $87.87	1,518 27
Apples, 132 boxes, $422.50; peaches, 125 baskets, $130; small items, $30.50.	583 00
Automatic delineascope, $135; cheese, 2,298 lb., $396.41; rugs, 14, $738.50; violin, $125; wing spars and aeroplane struts, $148.40; freight, $208.93; sundry small items, $222.38	1,974 62
Expenses at St. Catharines, Ont., collecting and packing fruit: labour, $98; sundry expenses, $183.29	281 29

Vote 62—British Empire Exhibition—Continued
Exposition de l'Empire britannique—Fin

Expenses in Canada—Conc.—*Dépenses au Canada*—Fin

Fine Arts Section ($5,552.43)—	
Travelling expenses: E. Brown, $268.06; G. Harbour, $212.51, detailed 1923-24, page H—53, $2.35; H. O. McCurry, $296.63	779 55
Rous & Mann Ltd., Toronto, portfolios, 5,020	1,705 00
Welch & Murdoch, Ottawa, premiums on pictures insured whilst in transit	1,567 50
Fees, rail fares and expenses, jury of selection, O.C. May 5, 1924	771 85
Freight and express, $233.60; photographs, $130.15; printing, 1,017 catalogues, $238.50; sketches for catalogues, $115; sundry expenses, $11.28	728 53
Literary Exhibit ($1,269.05)—	
Ducharme, G., Montreal: 10,000 catalogues French-Canadian books, purchase of books, packing and freight (contract), $500, less grant of $125 by Provincial Government of Quebec	375 00
Locke, Dr. G. H., Toronto: catalogues, 10,000, $494.27; Canadian books, $284.44; packing, freight and personal expenses, $103.89	882 60
Freight	11 45
Miscellaneous ($18,663.96)—	
Department Public Printing and Stationery, map folders, 300.000, on account $7,353.93; sundries, $5.91	7,359 84
Expenses Parliamentary delegates, O.C. July 2, 1924: J. F. Johnston, $1,400; G. W. Kyte, $1,400; L. J. Papineau, $1,400	4,200 00
Freight and express: T. Meadows & Co., $3,887.53; payments under $1,000, $1,110.25	4,997 78
Glue mixer, $122.50; locked fillers, 4,000, $171.47; paper trays, 4,000, $160.23; sundry small items, $46.26	500 46
Unexpended advances: refunded casual revenue, 1925, U. Bayard $200, E. Brown $218.39, P. A. Corkery $150; refunded British Empire Exihibition vote 1925, G. Harbour, $37.49; not accounted for, J. S. McKinnon, $1,000 see correspondence)	1,605 88
	600,104 75
LESS—Sale of sundry goods	307 90
Total	$ 599,796 85

Vote 363—Miscellaneous: Provisional Bonus Allowance
Divers: Boni provisoire de cherté de vie

Employees at Ottawa	(Page H— 4)	14,975 92
do. General	(Page H— 9)	871 37
do. Eastern District	(Page H—11)	30,679 49
do. Western District	(Page H—25)	10,389 96
do. Pacific District	(Page H—29)	3,144 63
do. United States	(Page H—32)	878 53
do. Great Britain	(Page H—36)	9,913 91
do. Empire Settlement Scheme	(Page H—45)	362 85
do. Chinese	(Page H—46)	4,235 08
Total		$ 75,451 74

Vote 421—Retiring Allowance—Allocation de retraite: W. J. Black

W. J. Black, deputy minister, 6 m. salary on retirement	$ 3,000 00

Miscellaneous: Gratuities paid under Statute
Divers: Gratifications payées en vertu de la loi

Gratuities of two months' salary to families of deceased officials (paid under Sec. 30 of Civil Service Act)—	
Aarestrup, A. J., guard, Halifax, N.S.	160 00
Bates, T., inspector, Kingsgate, B.C.	290 00
Campbell, D., principal clerk, London, Eng.	380 00
Gervais, E., clerk, Ottawa	190 00
Grahame, T. A., depot officer, Ottawa	208 32
Hardison, R. T., inspector, Bridgeburg, Ont.	260 00
Mathers, Mrs. J., matron, Montreal, Que.	110 00
Spence, R., deport officer, Winnipeg, Man.	200 00
Thornton, P. R., inspector, Coaticook, Que.	260 00
Whitebone, S., guard, Halifax, N.S.	160 00
Total	$2,218 32

Paid Direct from Consolidated Fund: Chinese Revenue, 1923-24
Imputé sur le Fonds consolidé: Produit de l'immigration chinoise, 1923-24

Proportion of Chinese capitation tax collected during fiscal year ended March 31, 1924, due the Province of British Columbia	$89,318 00

OPEN ACCOUNT—COMPTE OUVERT

Empire Settlement Act, 1922—Loi d'établissement impérial, 1922

Debit Balance, April 1, 1924 (A.G. report 1923-24, page H—56)		$77,334 55
Expenditure—Dépenses		
Repayable advances by Canadian Government transferred from appropriation account (page H—45)		
50 per cent of assistance to adult nominated persons	$114,313 13	
50 per cent of assistance to adult settlers under Family Settlement Scheme	6,173 36	
50 per cent of assistance to household workers	69,590 90	
Payments to Imperial Government, 50 per cent of repayments of determined loans	70,263 19	
Refunds of overpayments of loans and of amounts deposited in error to this account	858 53	
Amounts changed from grants to loans	476 93	
Rebate to settler, charged in error to this account, adjusted in 1925-26	29 20	
Cost of telegram, added to settlers loan	60	
Total expenditure—Total des dépenses		261,705 84
		$339,040 39
Receipts—Recettes		
Repayments on account of advances: determined loans, $140,526.38; undetermined loans, $77,724.87	218,251 25	
Amounts changed from loans to grants	736 90	
Total Receipts—Total des recettes		218,988 15
Debit Balance, March 31, 1925		$ 120,052 24

Vote 56—Immigration Contingencies (Page H—14): Compensation for Injuries sustained by Mr. A. Martin, U.S. Immigration Inspector

AUDITOR GENERAL'S OFFICE, January 3, 1925.

SIR,—I am in receipt of a copy of an Order in Council (P.C. 48/2200) dated December 23rd, 1924, authorizing the payment of the sum of $66.25 to Mr. Adolphe Martin, a U.S. Immigration Inspector, being the amount of his claim for injuries received by slipping and falling on a stairway at the Immigration Building at St. John, N.B.

As the injuries sustained by Mr. Martin were presumably received while in the performance of his duties as a U.S. Inspector would not the better procedure have been for him to have submitted the claim to his own department at Washington, and for that department to transmit the claim to your department if they thought it advisable. Were any steps taken by your department to ascertain if this claim or any part of it had been paid by the United States Immigration department.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, January, 23, 1925.

DEAR SIR,—Replying to your favour of the 3rd inst., regarding the above payment to Mr. Martin, Inspector in the United States Immigration service for out of pocket expenses caused by injuries which he incurred when he slipped and fell down the stairs in the Immigration Building at St. John.

I would say that before it was decided that he was entitled to recompensation the cause of the accident was fully investigated and there is no doubt that the stairway in question was in poor condition.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 56—Immigration Contingencies (Page H—11): Payment for Board of Russian Refugee

AUDITOR GENERAL'S OFFICE, January 30, 1925.

SIR,—Immigration Cheque No. 12459 issued on November 6th last, is for the payment of $247.50 to L'Hotel-Dieu du Precieux Sang of Quebec for 165 days board of Boris Terchoff, a Russian Refugee, from November 18, 1923, to April 30, 1924, at $1.50 a day.

As this is rather a long period to maintain an immigrant at the public expense, I should like a statement of any special circumstances there may have been in connection with this case.

At the same time I should like to be informed as to what responsibility, if any, was undertaken by the Dominion Government with regard to such Russian refugees that may have come to Canada.

I am, Sir, your obedient sevant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

NOTE.—No reply to this letter has been received.

Vote 56—Immigration Contingencies (Page H—12): Payment to J. P. Lunney, of Living Expenses, etc., incurred in 1920

AUDITOR GENERAL'S OFFICE, February 2, 1925.

SIR,—Immigration cheque No. 13880 issued on December 29, 1924, is for the payment of $625.22 to Mr. J. P. Lunney, who was formerly employed as Assistant Immigration Agent at St. John, N.B., but was retired in November last under the provisions of the Public Service Retirement Act.

This payment covers living expenses, etc., at Boston and Quebec during the year 1920 as follows:—

Boston,	June 2—30	$148 00
"	July 1—31	171 07
"	Aug. 1—7	48 35
Quebec,	Aug. 9—31	90 50
"	Sept. 1—28	100 85
"	Oct. 26—31	27 65
"	Nov. 1—15	38 80
	Total	$625 22

Kindly let me know why payment of these expense accounts were delayed for four years or more. If it was regarded at the time the expenses were incurred that Mr. Lunney was not entitled to be repaid for them, what representations have recently been made which may have altered the department's stand with regard to the payment of these expenses.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

NOTE.—No reply to this letter has been received.

Vote 56—Immigration Contingencies (Page H—26): Payment of expenses incurred in 1921

AUDITOR GENERAL'S OFFICE, February 5, 1925.

SIR,—Immigration cheque No. 15398 issued on December 2nd last, is to reimburse Mr. T. Gelley, Division Commissioner of Immigration, Winnipeg, for the payment from his contingent account of the sum of $25.00 to H. J. Walter, Examiner of Questioned Handwriting, for services rendered.

As Mr. Walter's account is dated January 20th, 1921, I have to ask you to kindly furnish me with an explanation of the delay in making this payment.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 13, 1925.

DEAR SIR,—In reply to your letter of the 6th instant, regarding the payment of $25.00 to Mr. H. J. Walter, Handwriting Expert at Winnipeg, I would say that this is for services rendered by Mr. Walter in connection with examining certain anonymous letters which were received by the Commissioner of Immigration, Winnipeg.

The reason that this account was not paid before was that there was some dispute as to who should pay it and it was decided as a result of investigations made as to the responsibility for the anonymous letters that the Department should pay.

Yours truly,

W. J. EGAN, *D.M.*

The Auditor General.

Vote 56—Immigration Contingencies (Page H—42): Charges for Transportation Rev. J. A. Clark and Wife

AUDITOR GENERAL'S OFFICE, February 25, 1925.

DEAR SIR,—Immigration cheque No. 12295, issued on October 22nd, 1924, is for the payment of $240 to the Canadian Pacific Railway Co., for transportation furnished Rev. J. A. Clark and wife from Montreal to Liverpool and from Glasgow to Montreal.

As these persons are not regular employees of your Department, and as I have no knowledge as to their being employed on any special service, I have to request an explanation of their ocean passages to and from Great Britain being paid by your Department.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, March 2, 1925.

DEAR SIR,—I have your letter of the 25th ultimo re transportation for Rev. J. A. Clark and Mrs. Clark to Great Britain and return.

In this connection I may say that the Rev. and Mrs. Clark were appointed by the Minister in July last as Special Lecturers for this Department in Scotland, appointment to be without salary or expenses other than ocean transportation. As the appointments were without salary no action was taken with the Civil Service Commission respecting same.

Yours very truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 56—Immigration Contingencies (Page H—44): Payment to Mr. W. Kragh

AUDITOR GENERAL'S OFFICE, March 5, 1925.

DEAR SIR,—An Order in Council of September 15th, 1924, (P.C. 24/1584), authorizes the payment to Mr. William Kragh, who has been appointed for the purpose of investigating conditions in Denmark affecting the dairy industry of Canada, of living allowance of $7.50 per diem during the period of his stay in Denmark and, in addition, $135 towards ocean passage.

I find from the accounts that Mr. Kragh was paid $640 in all, in connection with this mission, as follows:—

Living allowance from Sept. 1, the date he commenced work in Denmark, to Sept. 20th, when his engagement was completed	$150 00
Ocean transportation	135 00
Salary at $150 per month from August 6th, the date he left Ottawa, to Sept. 20th	220 00
Cost of west-bound passage returning to Canada from Denmark	135 00
Total	$640 00

The following are a few points in connection with these payments, with regard to which I should like fuller information.

While the Order in Council quoted above authorizes the payment of a living allowance while in Denmark and also of a stated amount towards his ocean passage, no mention is made as to remuneration for his services. I have accordingly to request to be informed as to the authority under which he was employed and his rate of pay fixed.

According to the account rendered, Mr. Kragh left Ottawa on August 6th and reached Denmark on September 1st, almost four weeks later. As Mr. Kragh was paid for this whole period, might I ask if all the intervening time was necessarily spent in travelling between Ottawa and Denmark.

The Order in Council authorizes a payment of $135 towards Mr. Kragh's ocean passage. I find that in addition to being paid $135 on account of his east-bound passage, he was paid $135 for the west-bound passage; which does

not appear to be in accordance with the Order in Council. I might add that according to other accounts received at this office the special rate between Canada and the Continent granted your department by the transportation companies appears to have been $70.

The only certificate on Mr. Kragh's accounts, other than the usual certificate of the claimant, consists of the words "certified correct" signed in one case by Mr. Morisset, your accountant, and in another case by Mr. Worden, assistant accountant. I am of opinion that, in addition to any certificate as to correctness given by the accountant, a definite certificate as to the performance of the services and the period of employment should be given by the officer in charge of that branch of your department which deals with the particular work in connection with which Mr. Kragh was engaged.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, March 18, 1925.

DEAR SIR,—Receipt is hereby acknowledged of your letter of the 5th instant, subject payments to William Kragh. In reply I may say that William Kragh was employed under Departmental authority for a period of ninety days, his remuneration being at the rate of $150 per month. Although the remuneration was paid from the 6th August it is not correct to regard Mr. Kragh as having spent all the time between the 6th August and the 1st September in reaching Denmark. He left Winnipeg on or about the 6th August and reported at Ottawa, later sailing from Montreal. It was necessary for him to report to our office in London, England, before going on to Denmark. Some delay was occasioned through Mr. Kragh running out of funds at Liverpool.

With regard to the ocean passage, I may say that $135 is, I believe, the minimum cost at which a cabin passage could be procured in August, 1924. It is true that we have an arrangement with several of the steamship companies by which we get a special rate for agents and officials travelling on Departmental business. Mr. Kragh, however, had arranged his own passage and we paid the current rate from Montreal to Liverpool. The balance of his transportation to Denmark he paid himself.

While Mr. Kragh's engagement was for ninety days from the 6th August, it was cancelled on the 20th September because of information that reached the Department showing that Mr. Kragh's work was not satisfactory to the Department. He arranged his own transportation back to Montreal and we paid him the same amount for the westbound passage as we paid for the eastbound. It was not possible for Mr. Kragh to have secured a cheaper passage. It is the general custom of the Department to pay ocean passage both ways for agents or officers sent overseas. The reference in P.C. 24/1584 to $135 towards ocean passage was not intended to cover the return journey and in fact it was unnecessary to have mentioned the amount in the Order in Council in the first place.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 56—Immigration Contingencies (Page H—11)

Vote 62—British Empire Exhibition (Pages H—55 and 57): Outstanding Accounts

AUDITOR GENERAL'S OFFICE, November 19, 1925.

DEAR SIR,—I would request your attention to the following advances for expenses made during the fiscal year 1924-25 for which I have received no accounts up to the present time.

Mrs. C. Devlin	$ 350 00
J. S. McKinnon, advances at Ottawa	1,000 00
J. S. McKinnon, advances at London	486 67 (£100)

Your accountant was written to with regard to these matters on September 22nd, last, and replied on Sept. 25th as follows:—

"Mrs. C. Devlin, $350.00. The account and refund in this case were received a few days ago and will be sent over to your office shortly."

"J. S. McKinnon, $1,000, plus £100. In the case of this officer a settlement is now under way."

As the accounts in these cases have not as yet reached me, and as I understand from your accountant that difficulties have arisen in connection therewith, I shall be glad to be informed if a settlement of these advances is likely to be effected at an early date.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

NOTE.—No reply to this letter has been received.

Vote 62—British Empire Exhibition (Page H—52): Payments to Mr. A. W. Tolmie

AUDITOR GENERAL'S OFFICE, November 25, 1924.

SIR,—Cheque No. 515 issued at London, Eng., on April 7th last, by A. W. Tolmie, Canadian Government Exhibition Commissioner, is for the payment of £475-0-0 to A. W. Tolmie, "on account". This cheque bears the notation "Re-deposited" in the hand writing of Mr. Avery, the accountant. I assume however that this notation means that this advance of £475 was later on refunded by Mr. Tolmie, as the cheque itself was endorsed over to the order of F. S. Bennett and was negotiated at the bank on April by the firm of F. S. Bennett, Ltd., who are, I understand, in the automobile business.

As Mr. Tolmie's salary and living allowance appears to have been paid in full to March 31st, I have to ask the reason for issuing this cheque of £475-0-0, in his favour on April 7th; I have also to ask for the date on which this amount was re-deposited or refunded. I would add that this cheque does not appear on the statement of expenditure for the month of April.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 10, 1925.

DEAR SIR,—I have before me your letter of November 25th last concerning an advance of £475-0-0 to Mr. A. W. Tolmie. In a letter of even date dealing with Mr. Tolmie's living and entertainment allowance, I have dealt with the strain under which he laboured in connection with this Exhibition and I do not see that I can add anything further in explanation of this item.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 62—British Empire Exhibition (Page H—52): Cheques issued in England

AUDITOR GENERAL'S OFFICE, November 25, 1924.

SIR,—I have recently received from your department the paid cheques issued at London, England, by the Canadian Exhibition Commission, up to April 30th, 1924.

A preliminary examination of these cheques shows a considerable lack of agreement between the cheques actually issued and the payments as reported in the monthly expenditure statements.

The total amount advanced by your department to the Exhibition Commission during the fiscal year 1923-24 amounted to £118,521-6s-0d, which was also the total amount of expenditure as reported in the monthly statements of expenditure. The cheques actually issued, however, amounted to £122,674-1s-8d, that is to £4,152-15s-8d more than the advances. A part of this difference is explained by certain cheques which are marked as having been re-deposited, but a portion of the apparent overdraft remains unexplained. These cheques which are marked as having been re-deposited appear to be of the nature of advances to officials and others on account of services, before the payments were actually due, and it is possible that the whole of the discrepancy may be explained in this way.

In separate letters I have drawn your attention to the payments made to John Bull, scenic artist, to Mr. A. W. Tolmie on account of living allowances, and to an advance of £475-0-0 made to Mr. Tolmie in April last.

On account of the lack of correspondence between the cheques issued and the paid accounts sent in support of the monthly statements I am not in a position to make a satisfactory audit of the accounts of the Exhibition Commissioner. I have accordingly to request that in order to enable me to make a more satisfactory examination of the accounts, you furnish me, at the earliest possible date, with all books of account, bank books, cheque books, and other documents relating to the accounts up to the closing of the exhibition in October. Until these books and documents are received and examined in this office I must withhold any certificate as to the correctness of the accounts.

If it is decided that the Exhibition is to be reopened in 1925 I consider that proper modification should be made to the system of accounting in order that

the requirements of the audit of these accounts by this office be complied with before any further expenditure is incurred.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 10, 1925.

DEAR SIR,—I have your favour of November 25th last, concerning the accounts of the Canadian Exhibition Commissioner at Wembley.

In another letter I have already explained the wrong idea, which the Accountant at Wembley had regarding advances for work done on contract. He has been instructed that in future all such advances must be shown on his monthly statement and that the records sent to Ottawa must balance with his bank account. I think this will overcome the difficulty.

Your request to be furnished at the earliest possible date with "all books of account, bank books, cheque books and other documents relating to the accounts up to the closing of the exhibition in October", is being forwarded to Mr. Tolmie. I am much in doubt, however, as to whether this can be done without interfering materially with the keeping of his records over there. On receipt of his reply, however, you will be further advised.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 62—British Empire Exhibition (Page H—54): Payments to Ritz Hotel (London) Ltd., for Luncheons

AUDITOR GENERAL'S OFFICE, December 10, 1924.

SIR,—Voucher No. 630, included in the June, 1924, statement of expenditure at London, England, on account of the British Empire Exhibition, is for the payment to the Ritz Hotel (London), Ltd., of the sum of £330-9s-6d, as follows:

173 Luncheons at 32s-6d	£281-2-6
Floral Decorations	21-0-0
Services of usher	2-7-0
Gratuities, as requested	26-0-0
Total	£330-9-6

This account is shown in the statement of expenditure as being for the "C. M. A. luncheon", and the only certificate thereon is that of Mr. L. R. Avery, that the expenditure was incurred on Government business, that the goods were received and that the prices were fair and just.

I am of the opinion that any special expenditure of this nature should be authorized by the Governor in Council. The correctness of the charge should be certified by some responsible officer other than Mr. Avery, who as accountant, is responsible for the actual payment.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

NOTE:—No reply has been received to this letter.

Vote 62—British Empire Exhibition (Page H—54): Payments for Petty Cash

AUDITOR GENERAL'S OFFICE, December 12, 1924.

SIR,—In Mr. L. A. Avery's statement of his petty cash disbursements during the month of July, last, on account of the British Empire Exhibition I find a payment of £37-11-11 to Mr. A. W. Tolmie for "Luncheon to Canadian Weekly Newspaper Association". No details are given of this payment further than is indicated above, nor are there any receipts from the persons to whom the money was paid by Mr. Tolmie. Kindly have full details supplied in connection with this payment.

As Mr. Tolmie was allowed by Order in Council an entertainment allowance of $5 a day in addition to his living allowance of $15 I think that this special entertainment payment should also be authorized by Council.

The payment of this comparatively large sum by Mr. Avery through his petty cash account is objectionable. A petty cash account should be such in fact as well as by name, and should be restricted to small payments not exceeding as a rule, say £2-0-0 and never exceeding £5-0-0. Whenever practicable every payment should be made by separate cheque.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 10, 1925.

DEAR SIR,—I have your favour of December 12th last concerning a payment of £37-11-11 by our Canadian Exhibition Commissioner at Wembley on account of "Luncheon to Canadian Weekly Newspaper Association".

In my letter of the 4th instant I dealt with a similar item of £27-0-0 for luncheon to British and Canadian Press Representatives. The same explanation applies in this case.

Your objection to such a large item appearing in the petty cash account is well taken. The point had already been raised by the Accountant of this Department in connection with other items appearing in the petty cash account at Wembley and our Commissioner has been instructed that such practices are to be discontinued.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 62—British Empire Exhibition (Page H—54): Payments for hire of charabancs re Canadian Manufacturers Association

AUDITOR GENERAL'S OFFICE, December 18, 1924.

SIR, — Voucher No. 808, dated London, July 31st, 1924, in support of the expenditure on account of the British Empire Exhibition, is for the payment of £26-5-0 to The American Express Co., Inc., for 5 motor charabancs used to convey a party of representatives of the Canadian Manufacturers Association from London to Wembley and return.

In other communications I have drawn your attention to amounts expended by Mr. Tolmie in entertaining, at luncheons, etc., press representatives and others.

I shall be glad if you will inform me as to any instructions or other authority given Mr. Tolmie with regard to entertaining representative parties in this way, which could hardly be supposed to be covered by his entertainment allowance of $5 a day.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 10, 1925.

DEAR SIR, — I have your favour of December 18th last, concerning voucher No. 808, July 31st, 1924, covering a payment to the American Express Company of £26-5-0 for five motor charabancs used to convey a party of representatives of the Canadian Manufacturers' Association from London to Wembley and return. This particular item was duly authorized by the Department.

In reply to the last paragraph of your letter, I would say that there were no definite instructions given Mr. Tolmie regarding entertainment of representative parties. Speaking in a general way, matters were left to Mr. Tolmie's judgment but in some cases, such as the one mentioned above, definite authority was obtained from the Department.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 62—British Empire Exhibition (Page H—54): Luncheon to Press Representatives

AUDITOR GENERAL'S OFFICE, December 18, 1924.

SIR, — Among the receipts submitted by Mr. L. R. Avery, accountant to the Canadian Government Exhibition Commission, in support of his petty cash expenditure during the month of September, I find one signed by Mr. A. W. Tolmie for the amount of £27-0-0 for Luncheon to British and Canadian Press Representatives.

This amount represents, I presume, Mr. Tolmie's actual outlay in connection with the said luncheon, but no details whatever are given of how this money was expended. Full details of the expenditure should be given showing for what and to whom the money was paid, supported as far as possible by receipted accounts.

Kindly obtain from Mr. Tolmie the necessary details and receipted vouchers for his expenditure of this amount of £27-0-0.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, February 4, 1925.

DEAR SIR, — Will you please refer to your letter of December 18th last concerning an item of £27-0-0 appearing in the petty cash account of our Exhibition Commissioner, London, England, for luncheons to British and Canadian Press Representatives.

Reference to our accounts will show that not a penny has been spent in paid advertising in connection with the British Empire Exhibition. While other Dominions have spent considerable in advertising, Canada has had much free advertising. Mr. Tolmie reports that in one issue of the Weekly Graphic, where the Australian Government paid a very large sum for a special number, there appeared in the same issue three full pages dealing with Canadian affairs for which we paid nothing. You will doubtless appreciate this fact and will also understand that this has not been accomplished without spending some money in other ways. The item to which you have called our attention is one of them and it is impossible to get vouchers at this late date.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 62—British Empire Exhibition (Page H—52): Payments for Meals and Hotel Accommodations for Mr. J. S. McKinnon

AUDITOR GENERAL'S OFFICE, January 22, 1925.

SIR, — British Empire Exhibition Voucher No. 1114, dated at London, England, November 21st, 1924, is for a payment of £13-2s-7d to Mr. J. S.

McKinnon, director of exhibits, in settlement of his travelling expenses account to Liverpool in June, 1924, in connection with the visit of the Canadian Manufacturers' Association.

In this account I find charges to the amount of £7-18s-10d for meals and hotel accommodation. As this officer receives, in addition to his salary, a living allowance of $10 a day while in England, I should like an explanation of these charges for meals, etc.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, July 11, 1925.

DEAR SIR, — In reply to your favour of the 7th instant concerning unanswered letter of January 22nd last regarding travelling expenses of Mr. J. S. McKinnon, British Empire Exhibition, I beg to say that Mr. McKinnon has been asked for refund of this amount but to date we have not been successful in getting it. I am writing Mr. A. W. Tolmie, the Commissioner in charge at Wembley, to-day and hope to get results soon.

The other two cases mentioned in your letter will be dealt with in another letter.

Yours truly,

A. R. MORISSET, *Acct.*

The Chief Supervisor of Audit, Auditor General's Office.

Vote 62—British Empire Exhibition (Page H—53): Compensation for damage paid to Sir Robert McAlpine & Sons

AUDITOR GENERAL'S OFFICE, June 25, 1925.

DEAR SIR,—British Empire Exhibition voucher No. 1206, dated London March 31st, 1925, is for payment of £67-13-8 to Sir Robert McAlpine & Sons, contractors.

Included in this payment is an amount of £50-0-0 allowed to that firm by Mr. Tolmie, Exhibition Commissioner, as compensation for damages to a steam crane which was overturned whilst working at the buildings.

It appears from the letter attached to the voucher that the claim as rendered by the contractors was for £141-15-2, but that, in view of the circumstances under which this claim arose, Mr. Tolmie did not agree to recognize the validity of the claim but offered the sum of £50-0-0, without prejudice, to finally settle the claim. This offer was accepted by the company " to save further correspondence and friction ".

If Mr. Tolmie was of opinion that the claim was not a just one, it seems to me that he should have referred the whole matter to your Department so that the necessary steps might be taken to obtain authorization for a settlement according to law.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

NOTE:—No reply has been received to this letter.

Vote 62—British Empire Exhibition (Page H—53): Contract with Humphrey's Ltd., for Construction of Pavilion at Wembley

AUDITOR GENERAL'S OFFICE, July 31, 1925.

DEAR SIR, — I beg to draw attention to the fact that, so far, I have not received the detailed accounts of Messrs. Humphreys Ltd., contractors for the erection of the Canadian Pavilion.

I have to request that you give this matter your early attention as these accounts are very long overdue.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Minister of Immigration and Colonization.

DEPARTMENT OF IMMIGRATION AND COLONIZATION, August 12, 1925.

DEAR SIR, — I have your favour of the 31st ultimo in which you ask for detailed accounts of Messrs. Humphreys Ltd., contractors for the Canadian Pavilion at Wembley. I have written our Commissioner in charge of the Exhibition requesting that these be forwarded at once and on receipt of his reply, you will be further advised.

Yours truly,

W. J. EGAN, *D.M.*

The Assistant Auditor General.

Vote 56—Dépenses contingentes, Immigration (page H—14), Indemnité pour blessures reçues, à M. A. Martin, inspecteur d'immigration, E.-U.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 3 janvier 1925.

MONSIEUR,—Je reçois une copie d'un arrêté du Conseil (C.P. 48/2200) en date du 23 décembre 1924, autorisant le paiement de la somme de $66.25 à M. Adolphe Martin, inspecteur d'Immigration des Etats-Unis, montant de la réclamation de ce monsieur pour des blessures subies en glissant et tombant dans l'escalier de l'édifice de l'Immigration à St. John, N.-B.

Comme M. Martin a été blessé dans l'exécution de ses fonctions d'inspecteur des Etats-Unis, n'aurait-il pas été plus dans l'ordre pour lui de soumettre cette réclamation à son propre département à Washington et, pour ce département, de soumettre la réclamation à votre ministère s'il le croyait à propos. Votre ministère a-t-il pris des mesures de s'assurer si cette réclamation ou une partie quelconque de la réclamation avait été déjà payée par le département de l'Immigration des Etats-Unis?

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 23 janvier 1925.

CHER MONSIEUR,—En réponse à votre lettre du 3 courant ayant trait au paiement à M. Martin, inspecteur d'immigration des Etats-Unis en remboursement de dépenses personnelles par suite de blessures subies par ce monsieur en glissant et tombant dans l'escalier de l'édifice de l'Immigration à St. John, permettez-moi de vous dire qu'avant de décider que ce monsieur avait droit à cette indemnité nous avons fait une enquête approfondie sur la cause de cet accident et il n'y a aucun doute que cet escalier était en très mauvais état.

Votre dévoué,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 56—Dépenses contingentes, Immigration (page H—11): Paiement de la pension d'un réfugié russe

BUREAU DE L'AUDITEUR GÉNÉRAL, le 30 janvier 1925.

MONSIEUR,—Le chèque de l'Immigration n° 12459 émis le 6 novembre dernier est destiné au paiement de la somme de $247.50 à l'Hôtel-Dieu du Précieux Sang de Québec pour la pension, pendant 165 jours, de Boris Herchoff, réfugié russe, du 18 novembre 1923 au 30 avril 1924, à $1.50 par jour.

Comme cette période pendant laquelle un immigrant a été maintenu aux frais de l'Etat est plutôt longue, j'aimerais à avoir un exposé des circonstances particulières qui ont pu entourer ce cas.

J'aimerais à savoir en même temps jusqu'à quel point le gouvernement du Canada a cru devoir se rendre responsable de l'entretien de ces réfugiés russes au Canada.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Immigration et de la Colonisation.

REMARQUE.—Nous n'avons reçu aucune réponse à cette lettre.

Vote 56—Dépenses contingentes, Immigration (page H—12): Paiement à J. P. Lunney, de frais de subsistance, etc., pour 1920

BUREAU DE L'AUDITEUR GÉNÉRAL, le 2 février 1925.

MONSIEUR,—Le chèque de l'Immigration n° 13880 émis le 29 décembre 1924 est destiné au paiement de la somme de $625.22 à M. J. P. Lunney, qui occupait la position de sous-agent d'immigration à St. John, N.-B., mais qui a été mis à la retraite au mois de novembre dernier aux termes des dispositions de la loi de retraite du Service public.

Ce paiement comprend les frais de subsistance, etc., à Boston et à Québec, pendant l'année 1920, comme suit:

Boston, du 2 au 30 juin	$148 00
Boston, du 1er au 31 juillet	171 07
Boston, du 1er au 7 août	48 35
Québec, du 9 au 31 août	90 50
Québec, du 1er au 28 septembre	100 85
Québec, du 26 au 31 octobre	27 65
Québec, du 1er au 15 novembre	38 80
Total	$625 22

Veuillez donc me dire pour quelle raison le paiement de ces frais a été retardé de quatre années et plus. Si, lorsque ces dépenses ont été encourues, on était d'avis que M. Lunney n'avait pas droit au remboursement, quelles raisons a-t-on avancées récemment permettant de modifier ainsi l'attitude prise par le département relativement au paiement de ces dépenses.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Immigration et de la Colonisation.

REMARQUE.—Nous n'avons pas reçu de réponse à cette lettre.

Vote 56—Dépenses contingentes, Immigration (page H—26): Paiements de dépenses encourues en 1921

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 février 1925.

MONSIEUR,—Le chèque de l'Immigration nº 15398 émis le 2 décembre dernier, est destiné à rembourser M. T. Gelley, commissaire divisionnaire d'immigration à Winnipeg, pour le paiement à même son compte contingent de la somme de $25 à H. J. Walter, expert en écriture, pour services rendus par lui.

Comme le compte de M. Walter porte la date du 20 janvier 1921, je dois vous demander de bien vouloir m'expliquer le retard apporté au paiement de ce compte.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 13 février 1925.

CHER MONSIEUR,—En réponse à votre lettre du 6 courant ayant trait au paiement de la somme de $25 à M. H. J. Walter, expert en écriture à Winnipeg, permettez-moi de vous dire qu'il s'agit du paiement de services rendus par M. Walter à propos de l'examen de certaines lettres anonymes reçues par le commissaire d'immigration à Winnipeg.

La raison du retard apporté au paiement de ce compte, c'est que l'on ne savait pas exactement qui devait payer ce compte et il a été décidé, à la suite de l'enquête faite dans le but de découvrir de qui venaient ces lettres anonymes, que le ministère devait payer ce compte.

Votre dévoué,

W. J. EGAN, *S.-M.*

L'Auditeur général.

Vote 56—Dépenses contingentes, Immigration (page H—42): Frais de transport du révérend et de madame J. A. Clark

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 février 1925.

CHER MONSIEUR,—Le chèque de l'Immigration nº 12295 émis le 22 octobre 1924 est destiné au paiement de la somme de $240 à la compagnie du chemin de fer Pacifique-Canadien pour frais de transport du révérend J. A. Clark et de son épouse de Montréal à Liverpool et de Glasgow à Montréal.

Comme ces personnes ne sont pas des employés réguliers de votre ministère, et comme j'ignore absolument si on leur a confié une mission spéciale, il me faut vous demander de m'expliquer comment il se fait que les frais de voyage en Angleterre, aller et retour, aient été payés par votre ministère.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G.. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 2 mars 1925.

CHER MONSIEUR,—J'ai sous les yeux votre lettre du 25 écoulé ayant trait aux frais de transport du révérend J. A. Clark et de son épouse en Angleterre, pour l'aller et le retour.

Permettez-moi de vous dire à ce propos que le révérend et Mme Clark ont été nommés par le ministre, au mois de juillet dernier, conférenciers spéciaux du ministère en Ecosse, la nomination ne comportant aucune rémunération autre que le remboursement des frais de transport océanique. Comme ces nominations ne comportaient pas d'appointements nous n'en avons pas averti la Commission du Service civil.

Votre bien dévoué,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 56—Dépenses contingentes de l'Immigration (page H—44): paiement à M. W. Kragh

BUREAU DE L'AUDITEUR GÉNÉRAL, le 6 mars 1925.

MONSIEUR,—Un arrêté en Conseil du 15 septembre 1925 (P.C. 24/ 1584) autorise le paiement à M. William Kragh, qui a été nommé aux fins de faire enquête sur les conditions au Danemark affectant l'industrie laitière du Canada, d'une allocation de subsistance de $7.50 par jour pendant la période de son séjour au Danemark ainsi que de la somme de $135 pour couvrir le prix de son passage sur le paquebot.

D'après les comptes de M. Kragh je constate qu'il a reçu en tout la somme de $640 pour sa mission répartie comme suit:—

Allocation de subsistance du 1er sept. (date du commencement de son travail au Danemark) au 20 sept. (dernier jour de son emploi	$150 00
Transport océanique	135 00
Traitement à $150 par mois du 6 août, date de son départ d'Ottawa, au 20 sept	220 00
Prix du passage de retour du Danemark au Canada	135 00
Total	$640 00

Relativement à ces paiements, voici quelques points au sujet desquels je désirerais plus amples informations.

Bien que l'arrêté en Conseil précité autorise le paiement d'une allocation de subsistance pendant le séjour au Danemark et d'une somme déterminée pour le passage à bord d'un navire, il n'y est fait aucune mention du paiement d'un traitement pour ses services. Je dois donc vous demander en vertu de quelle autorité il a été employé et payé selon cette échelle de traitement.

D'après l'état de compte rendu, M. Kragh a quitté Ottawa le 6 août et est arrivé au Danemark le 1er septembre, près de quatre semaines plus tard. Vu que M. Kragh a été payé pendant tout ce temps-là, puis-je demander s'il lui a été nécessaire de consacrer autant de temps à faire le voyage entre Ottawa et le Danemark?

L'arrêté en Conseil autorise le paiement de $135 pour les frais de transport océanique de M. Kragh. Je constate qu'en plus des $135 destinés au paiement de son voyage pour aller en Europe il lui a été aussi payé $135 pour le passage du retour, ce qui ne semble pas conforme aux termes de l'arrêté en Conseil. Je dois ajouter que, d'après d'autres comptes reçus à ce bureau, le taux spécial que les compagnies de transport accordent à votre ministère entre le Canada et l'Europe semble être de $70.

Le seul certificat attaché aux comptes de M. Kragh, outre le certificat ordinaire du réclamant, porte les mots "certifiés corrects" signés dans un cas par M. Morisset, votre comptable, et dans l'autre par M. Worden, le comptable adjoint. Je suis d'avis qu'en plus de l'attestation du comptable touchant l'exactitude du compte, il faudrait un autre certificat explicite relativement à l'accomplissement des fonctions et la période d'emploi provenant de l'officier en charge de cette division de votre ministère qui s'occupe spécialement du travail pour lequel M. Kragh a été engagé.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G..adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 18 mars 1925.

MONSIEUR,—J'ai l'honneur de vous accuser, par la présente, réception de votre lettre du 5 courant relativement aux paiements effectués en faveur de M. Kragh. En réponse, je dois vous dire que M. Kragh a été engagé sous l'autorité du ministère pour une période de trois mois au traitement de $150 par mois. Bien que le traitement ait été payé à partir du 6 août vous n'êtes aucunement fondé à dire que M. Kragh a passé tout le temps écoulé entre le 6 août et le 1er septembre à faire le voyage du Canada au Danemark. Il quitta Winnipeg vers le 6 août pour se rapporter à Ottawa et repartir plus tard de Montréal. Il lui a été nécessaire de se rapporter à nos bureaux de Londres, Angleterre, avant d'aller au Danemark. M. Kragh a été aussi un peu retardé à Liverpool à cause du manque de fonds.

Relativement aux frais de transport océanique laissez-moi vous dire que le coût de $135 est le taux minimum auquel on pouvait se procurer une place pour passager de cabine au mois d'août 1924. Il est bien vrai que nos arrangements avec plusieurs compagnies de navires océaniques permettent à nos fonctionnaires et agents de voyager à des prix spéciaux. Cependant, M. Kragh avait réservé lui-même sa place et nous avons payé le taux courant de Montréal à Liverpool. Le reste des frais de transport jusqu'au Danemark a été payé par M. Kragh lui-même.

Bien que M. Kragh ait été nommé pour trois mois à partir du 6 août il a été remercié de ses services le 20 septembre sur la foi d'un rapport adressé à ce ministère à l'effet que son travail n'était pas satisfaisant. Il prit lui-même ses billets de passage pour le retour à Montréal et nous lui avons payé le même montant que lors de son départ. M. Kragh n'aurait pas pu obtenir de passage à meilleur marché. C'est la coutume généralement suivie au ministère de payer les passages aller et retour pour les fonctionnaires ou agents appelés outre-mer.

La mention de $135 dans l'arrêté en Conseil C.P. 24/1584 n'avait pas pour but de couvrir le voyage de retour et de fait en tout premier lieu il n'était nullement nécessaire de mentionner ce montant dans ledit arrêté en Conseil.

Bien à vous,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 56—Dépenses contingentes de l'Immigration (page H—11)
Vote 62—Exposition de l'Empire britannique (pages H—55 et 57): Comptes non réglés

BUREAU DE L'AUDITEUR GÉNÉRAL, le 19 novembre 1925.

MONSIEUR,—Je désire attirer votre attention sur les sommes suivantes qui ont été avancées pendant l'année financière 1924-25 et dont je n'ai pas encore reçu les comptes correspondants.

Mme C. Devlin	$ 350 00	
J. S. McKinnon, avances à Ottawa	1,000 00	
" " avances à Londres	486.67	(£100)

Votre comptable à qui on a écrit le 22 septembre dernier au sujet de cette matière nous a répondu le 25 septembre comme suit:

"Mme Devlin, $350.00. Le compte et le remboursement en cette affaire ont été reçus il y a quelques jours et le tout parviendra à votre bureau sous peu."

"J. S. McKinnon, $1,000, plus £100. Dans le cas de ce fonctionnaire l'affaire est présentement en voie de règlement."

Comme les comptes dont il est ici question ne me sont pas encore parvenus et vu que votre comptable m'a laissé entendre que certaines difficultés avaient été soulevées sous ce rapport vous m'obligeriez en me disant si nous pouvons compter bientôt sur le règlement de ces avances.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Immigration et de la Colonisation.

REMARQUE.—Nous n'avons pas reçu de réponse à cette lettre.

Crédit 62—Exposition de l'Empire britannique (page H—52): Paiement à M. A. W. Tolmie

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 novembre 1925.

MONSIEUR,—Le chèque n° 515 émis à Londres, Ang., le 7 avril dernier, par M. A. W. Tolmie, commissaire de l'exposition canadienne, est pour le paiement de £475-0-0 à A. W. Tolmie, "en acompte". Ce chèque est marqué "déposé de

nouveau" de la main de M. Avery, le comptable. Je présume cependant que cette annotation signifie que cette avance de £475 a été plus tard remboursée par M. Tolmie vu que le chèque de lui-même a été endossé à l'ordre de F. S. Bennett et fut négocié à la banque le 9 avril par la firme F. S. Bennett, Ltd., qui conduit, dit-on, un commerce d'automobiles.

Vu que le traitement et l'allocation de subsistance de M. Tolmie semblaient avoir été payés au complet jusqu'au 31 mars je dois vous demander pour quelle raison ce chèque de £475 a été émis en sa faveur le 7 avril. J'ai aussi à vous demander à quelle date cette somme a été déposée de nouveau ou remboursée. Je dois ajouter que ce chèque ne paraît pas dans l'état des dépenses pour le mois d'avril.

Je demeure monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 10 février 1925.

MONSIEUR,—J'ai votre lettre du 25 novembre dernier au sujet d'une avance de £475-0-0 à M. A. W. Tolmie. Dans une lettre de la même date concernant l'allocation de M. Tolmie pour frais de subsistance et de représentation j'ai eu à expliquer les efforts qu'il a dû déployer relativement à cette exposition et je ne vois pas ce que je pourrais ajouter pour mieux vous éclairer sur ce point.

Bien à vous,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 62—Exposition de l'Empire britannique (page H—52): Chèques émis en Angleterre

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 novembre 1924.

MONSIEUR,—J'ai reçu récemment de votre ministère les chèques acquittés émis à Londres, Angleterre, par la Commission canadienne de l'Exposition, jusqu'au 30 avril 1924.

Un examen préliminaire de ces chèques fait voir des divergences considérables entre les chèques émis et les paiements, tels que signalés dans les états mensuels des dépenses.

Le montant total des avances consenties par votre ministère à la Commission de l'Exposition pendant l'année financière 1923-24 s'est élevé à £118,521-6s-0d. C'était aussi le montant total des déboursés tel que signalé dans les états mensuels des dépenses. Cependant, les chèques émis se sont élevés à £122,674-1s-8d, soit à £4,152-15s-8d. de plus que les avances. Une partie de ces divergences s'explique par le fait que certains chèques portent une mention indiquant qu'ils ont été

déposés de nouveau, mais une partie du découvert apparent reste sans explication. Ces chèques portant une mention indiquant qu'ils ont été déposés de nouveau, semblent être des avances à des fonctionnaires et à d'autres personnes en retour de services rendus, avant l'échéance des paiements, et il se peut que l'ensemble des divergences s'explique ainsi.

J'ai attiré votre attention dans des lettres séparées sur les paiements effectués à John Bull, artiste paysagiste, à M. A. W. Tolmie, pour son allocation de subsistance, et sur une avance de £475-0-0 faite à M. Tolmie en avril dernier.

A cause du manque de correspondance entre les chèques émis et les comptes payés envoyés à l'appui des états mensuels, je ne suis pas en mesure de faire une vérification satisfaisante des comptes du Commissaire de l'Exposition. Je dois donc vous demander, afin que je puisse faire un examen plus satisfaisant des comptes, de me transmettre le plus tôt possible, tous les livres de comptes, livrets de banque, carnets de chèques et autres documents se rapportant aux comptes, jusqu'à la fermeture de l'Exposition en octobre. Jusqu'à ce que ces documents et ces livres aient été examinés dans ce bureau, je dois refuser tout certificat quant à l'exactitude des comptes.

Si l'on décide de rouvrir l'Exposition en 1925, je considère que l'on devrait effectuer les modifications qui s'imposent dans le système de comptabilité, afin que ce bureau puisse vérifier ces comptes avant de faire tous autres déboursés.

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 10 février 1925.

CHER MONSIEUR,—J'ai reçu votre lettre du 25 novembre écoulé, concernant les comptes du Commissaire canadien de l'Exposition à Wembley.

J'ai déjà expliqué dans une autre lettre l'idée erronée que le comptable à Wembley se faisait à propos des avances pour les travaux exécutés sous contrat. On lui a enjoint qu'à l'avenir toutes ces avances doivent apparaître sur son état mensuel et que les pièces justificatives transmises à Ottawa doivent balancer avec son compte de banque. Je crois que ceci obviera à la difficulté.

Votre demande de vous expédier le plus tôt possible "tous les livres de comptes, livrets de banque, carnets de chèques et autres documents jusqu'à la fermeture de l'Exposition en octobre", est transmise à M. Tolmie. Je doute beaucoup, toutefois, que la chose puisse se faire sans nuire grandement à la tenue des comptes là-bas. Lorsque celui-ci répondra, vous serez avisé de nouveau.

Bien à vous,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 62—Exposition de l'Empire britannique (page H—54): Paiements au Ritz Hotel (London) Ltd., pour dîners

BUREAU DE L'AUDITEUR GÉNÉRAL, le 10 décembre 1925.

MONSIEUR,—La pièce justificative n° 630, incluse dans l'état des dépenses pour juin 1924, au compte de l'Exposition de l'Empire britannique, est pour le paiement au Ritz Hotel (London) Ltd., de la somme de £330-9s-6d, comme suit:

173 dîners à 32s-6d	£281-2-6
Décorations florales	21-0-0
Services du portier	2-7-0
Gratifications	26-0-0
	£330-9-6

Ce compte apparaît dans l'état des dépenses comme étant pour les dîners offerts aux membres de la "C.M.A." et le seul certificat qu'on y voit est celui de M. L. R. Avery, comme quoi ces dépenses ont été faites pour le compte du gouvernement, que les marchandises ont été reçues et que les prix étaient justes et raisonnables.

Je suis d'avis que tous déboursés spéciaux de ce genre devraient être autorisés par le Gouverneur en Conseil. L'exactitude des frais devrait être certifiée par un fonctionnaire responsable autre que M. Avery, qui en sa qualité de comptable, n'est responsable que du paiement.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

NOTE.—Cette lettre n'a reçu aucune réponse.

Vote 62—Exposition de l'Empire britannique (page H—52): Paiement pour menues dépenses

BUREAU DE L'AUDITEUR GÉNÉRAL, le 12 décembre 1924.

MONSIEUR,—Dans l'état de M. L. A. Avery, pour ses menues dépenses durant le mois de juillet dernier, au compte de l'Exposition de l'Empire britannique, je vois un paiement de £37-11-11 effectué à M. A. W. Tolmie, pour des "dîners offerts à la Canadian Weekly Newspaper Association". Il n'y a pas d'autres détails concernant ce paiement que ceux ci-dessus, et il n'existe pas non plus de reçus des personnes à qui l'argent a été payé par M. Tolmie. Veuillez me donner tous les détails relativement à ce paiement.

Comme l'arrêté en Conseil n'a accordé à M. Tolmie qu'une allocation pour fins de réception s'élevant à $5 par jour, outre son allocation de subsistance de $15, je crois que le Conseil devrait aussi autoriser ce paiement spécial pour fins de réception.

Le paiement par M. Avery, de cette somme comparativement élevée à même son compte de menues dépenses est répréhensible. Un compte pour menues

dépenses devrait être tel en fait aussi bien que de nom, et devrait être restreint à de petits paiements ne dépassant pas ordinairement, disons £2-0-0 et ne dépassant jamais £5-0-0. Chaque fois que la chose est possible, le paiement devrait se faire par chèque séparé.

Je suis, monsieur, votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 10 février 1925.

CHER MONSIEUR,—J'ai reçu votre lettre du 12 décembre écoulé, au sujet d'un paiement de £37-11-11 fait par notre Commissaire canadien de l'Exposition à Wembley, à compte des "dîners donnés à la Canadian Weekly Newspaper Association."

Dans ma lettre du 4 courant je me suis occupé d'un item semblable de £27-0-0 pour des dîners offerts aux journalistes anglais et canadiens. La même explication vaut dans ce cas.

L'objection que vous avez à ce qu'un item si considérable apparaisse dans le compte des menues dépenses est fondée. Le comptable du ministère a déjà soulevé ce point relativement à d'autres petits item apparaissant dans le compte des menues dépenses à Wembley, et l'on a enjoint à notre Commissaire de discontinuer cette manière d'agir.

Bien à vous,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 62—Exposition de l'Empire britannique (page H—54): Paiements pour le louage de chars-à-bancs automobiles pour l'usage des membres de l'Association des manufacturiers canadiens

BUREAU DE L'AUDITEUR GÉNÉRAL, le 18 décembre 1925.

MONSIEUR,—La pièce justificative n° 808, datée de Londres le 31 juillet, à l'appui de déboursés au compte de l'Exposition de l'Empire britannique, est pour le paiement de £26-5-0 à l'American Express Co., Inc., pour 5 chars-à-bancs automobiles ayant servi à transporter un groupe de représentants de l'Association des manufacturiers canadiens de Londres à Wembley et retour.

Dans d'autres communications j'ai attiré votre attention sur les montants dépensés par M. Tolmie, en réceptions, dîners, etc., offerts aux représentants de la presse et autres personnes.

Je recevrai avec plaisir tous les renseignements que vous pourrez me communiquer à propos des instructions ou autre autorisation accordées à M Tolmie

de recevoir ainsi des groupes de représentants. Les frais de ces réceptions ne sauraient guère être couverts par son allocation pour fins de réception s'élevant à $5.00 par jour.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 10 février 1924.

CHER MONSIEUR, — J'ai reçu votre lettre du 18 décembre écoulé, concernant la pièce justificative n° 808, du 31 juillet 1924, se rapportant à un paiement fait à l'American Express Company de £26-5-0 pour le louage de cinq chars-à-bancs automobiles, ayant servi à transporter un groupe de représentants de l'Association des manufacturiers canadiens de Londres à Wembley et retour. Le ministère a dûment autorisé cet item-ci.

En réponse au dernier paragraphe de votre lettre, je dirai que l'on n'a pas donné d'instructions précises à M. Tolmie, touchant les réceptions offertes à des groupes de représentants. D'une manière générale, les choses ont été laissées au jugement de M. Tolmie, mais dans quelques cas, tels que celui mentionné ci-dessus, il a obtenu l'autorisation directe du ministère.

Bien à vous,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

Vote 62—Exposition de l'Empire britannique (page H—54): Lunch aux représentants de la presse

BUREAU DE L'AUDITEUR GÉNÉRAL, le 18 décembre 1924.

MONSIEUR, — Parmi les reçus soumis par M. L. R. Avery, comptable de la Commission de l'exposition du gouvernement canadien, à l'appui de ses menus déboursés au cours du mois de septembre, j'en trouve un signé par M. A. W. Tolmie au montant de 27 livres pour un lunch aux représentants de la presse anglaise et canadienne.

Ce montant constitue, je m'imagine, le déboursé actuel de M. Tolmie pour le compte du dit lunch, mais il n'y a absolument aucun détail quant à la façon dont cet argent a été dépensé. Des détails complets indiquant pour quelles fins et à quelles personnes l'argent a été payé devraient être soumis et accompagnés autant que possible de comptes acquittés.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 4 février 1925.

CHER MONSIEUR,—Voulez-vous vous en rapporter, s'il vous plaît, à votre lettre du 18 décembre dernier concernant un article de 27 livres qui paraît dans le compte de menues dépenses de notre commissaire d'exposition, Londres, Angleterre, pour lunchs aux représentants de la presse anglaise et canadienne.

Un examen de nos comptes fera voir que pas un centin n'a été dépensé pour annonces payées concernant l'exposition de l'Empire britannique. Tandis que d'autres Dominions ont dépensé beaucoup d'argent pour des fins d'annonce, le Canada a eu l'avantage de beaucoup de réclame gratuite. M. Tolmie rapporte que le même tirage du Weekly Graphic, contenant un numéro spécial qui avait coûté une somme très élevée au gouvernement australien, comportait aussi trois pleines pages de matière traitant d'affaires canadiennes pour lesquelles nous n'avons rien payé. Vous apprécierez sans doute ce fait et vous comprendrez aussi que cette entreprise n'aurait pas été menée à bien sans dépenser de l'argent d'autres façons. L'article sur lequel vous avez attiré notre attention entre dans cette dernière catégorie, et il nous est impossible d'obtenir des pièces justificatives à cette date éloignée.

Votre dévoué,

W. J. EGAN, *S.M.*

L'Auditeur général adjoint.

Vote 62—Exposition de l'Empire britannique (page H—52): Paiements pour les repas et le logement de M. J. S. McKinnon

BUREAU DE L'AUDITEUR GÉNÉRAL, le 22 janvier 1925.

MONSIEUR,—La pièce justificative n° 1114 de l'exposition de l'Empire britannique, datée à Londres, Angleterre, le 21 novembre 1924, a trait au paiement de £13-2s.-7d. à M. J. S. McKinnon, directeur des articles exposés, en règlement de son compte pour frais de voyage à Liverpool en juin 1924, relativement à la visite de l'Association des manufacturiers canadiens.

Je constate dans ce compte des frais pour repas et logement qui s'élèvent à £7-18s.-10d. Vu que ce fonctionnaire reçoit une allocation de subsistance de $10 par jour pendant son séjour en Angleterre en plus de son salaire, j'aimerais à obtenir une explication au sujet de ces frais pour repas, etc.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le sous-ministre de l'Immigration et de la Colonisation.

LE MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 11 juillet 1925.

CHER MONSIEUR,—En réponse à votre lettre du 7 courant concernant la lettre du 22 janvier dernier demeurée sans réponse relativement aux frais de voyage de M. J. S. McKinnon, exposition de l'Empire britannique, je dois dire que M. McKinnon a été prié de rembourser ce montant, mais jusqu'à présent nous

n'avons pas réussi à obtenir un remboursement. J'écris aujourd'hui même à M. A. W. Tolmie, le commissaire dirigeant à Wembley, et j'espère obtenir des résultats prochainement.

Les deux autres cas mentionnés dans votre lettre seront traités dans une autre lettre.

Votre dévoué,

A. R. MORISSET, *Comptable.*

Le vérificateur en chef.

Vote 62—Exposition de l'Empire britannique (page H—53): Dédommagement payé à Sir Robert McAlpine & Sons

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 juin 1925.

CHER MONSIEUR,—La pièce justificative n° 1206 exposition de l'Empire britannique, datée de Londres, le 31 mars 1925, a trait au paiement de £67-13s.-8d. à Sir Robert McAlpine & Sons, entrepreneurs.

Ce paiement comprend un montant de £50-0s.-0d. que M. Tolmie, commissaire d'exposition, a alloué à cette firme à titre de compensation pour dommages causés à une grue qui a été renversée pendant la manœuvre lors des travaux effectués aux bâtisses.

A en juger par les lettres annexées à la pièce justificative, la réclamation soumise par les entrepreneurs était pour un montant de £141-15s.-2d., mais à cause des circonstances qui ont motivé la réclamation, M. Tolmie n'a pas consenti à reconnaître la validité de la réclamation et a offert d'autre part la somme de £50-0s.-0d., sans préjudice, en règlement final de la réclamation. La compagnie a accepté cette offre "pour éviter une reprise de correspondance et le désaccord".

Si M. Tolmie était d'avis que la réclamation n'était pas équitable, il me semble qu'il aurait dû soumettre la question à votre ministère pour que les démarches requises soient faites aux fins d'obtenir l'autorisation pour un règlement conforme à la loi.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

NOTE.—On n'a reçu aucune réponse à cette lettre.

Vote 62—Exposition de l'Empire britannique (page H—53): Contrat passé avec Humphrey's Ltd., pour la construction d'un pavillon à Wembley

BUREAU DE L'AUDITEUR GÉNÉRAL, le 31 juillet 1925.

CHER MONSIEUR,—Je désire attirer votre attention sur le fait que je n'ai pas encore reçu les comptes détaillés de MM. Humphrey's Ltd., entrepreneurs pour la construction du pavillon canadien.

Je suis obligé de vous demander de considérer cette question prochainement car ces comptes sont depuis longtemps en souffrance.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-ministre de l'Immigration et de la Colonisation.

MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION, le 12 août 1925.

CHER MONSIEUR,—J'ai l'honneur d'accuser réception de la vôtre du 31 écoulé dans laquelle vous demandez les comptes détaillés de MM. Humphrey's Ltd., entrepreneurs du pavillon canadien à Wembley. J'ai écrit à notre Commissaire dirigeant à l'exposition et je lui ai demandé de faire parvenir ces comptes le plus tôt possible. Sur réception de sa réponse, vous recevrez d'autres renseignements.

Votre dévoué,

W. J. EGAN, *S.-M.*

L'Auditeur général adjoint.

AUDITOR GENERAL'S REPORT

1924-25

PART "I"

INDIAN AFFAIRS DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "I"

MINISTÈRE DES AFFAIRES INDIENNES

DÉTAIL DES REVENUS ET DES DÉPENSES

INDIAN AFFAIRS DEPARTMENT
MINISTÈRE DES AFFAIRES INDIENNES

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
	I— 3	Casual Revenue—Revenu casuel			$ 17,581 24
		EXPENDITURE—DÉPENSES			
9	I— 4	Civil Government Salaries—Traitements du Gouvernement civil—			
		Deputy Superintendent General	$ 8,000 00		
		Assistant Deputy and Secretary	4,500 00		
		Staff	132,455 97		
9				144,955 97	
	I— 5	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
		Salaries	$ 1,689 29		
		Miscellaneous	16,326 97	18,016 26	162,972 23
					162,972 23
		Indians—Indiennes—			
278,465	I— 6	Annuities paid under Statute—Annuités payées en vertu de la loi			214,360 00
279	I— 7	Nova Scotia—Nouvelle-Ecosse			54,337 62
280	I— 8	New Brunswick—Nouveau-Brunswick			35,573 46
464	I— 9	Prince Edward Island—Ile du Prince-Edouard			3,923 03
282	I— 9	Ontario and Quebec—Ontario et Québec			254,078 35
	I— 13	Manitoba, Saskatchewan, Alberta and North West Territories—Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest			697,788 99
463	I— 26	Manitoba, Saskatchewan, Alberta and North West Territories: Amount to be placed in a Special Account for expenses in the interests of the Indians, as the Treasury Board may from time to time direct—Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest: Montant inscrit dans un compte spécial, pour être dépensé dans l'intérêt des Sauvages, suivant les instructions données de temps en temps par le Conseil du Trésor			79,029 03
283	I— 26	British Columbia—Colombie-Britannique			290,685 17
284	I— 30	Yukon—Yukon			20,430 71
285	I— 31	General—En général			153,468 82
286	I— 32	Indian Education—Instruction des Indiens			1,854,608 86
					3,658,284 04
		Superannuation—Pensions—			
	I— 54	Public Service Retirement Act, 1920—Loi de retraite du Service public, 1920			6,003 33
					6,003 33
		Miscellaneous—Divers—			
	I— 52	Gratuities paid under Statute—Gratifications payées en vertu de la loi	41 66		
363	I— 52	Provisional Bonus Allowance—Boni provisoire de cherté de vie	57,891 76		
					57,933 42
					57,933 42
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			3,885,193 02

SUMMARY OF EXPENDITURE—*Con.*—SOMMAIRE DES DÉPENSES—*Fin*

No. Vote	Detail, Page	Service	Amount — Montant
		TRUST ACCOUNTS—COMPTES FIDUCIAIRES	
	I— 54	Greater Production Scheme—Plan d'accroissement de production	
	I— 55	Regina Warehouse Account—Compte de l'entrepôt de Regina	
		Indian Trust Funds—Fonds fiduciaires des Sauvages—	
	I— 55	Summary of balances	
	I— 57	Summary of accounts	
	I— 79	Band accounts	
	I—182	Miscellaneous accounts	
		NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925. REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.	

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Commissioner W. M. Graham, Regina: sales at Regina warehouse, $4,309.31; sale of 2 canoes, $60; bank interest on Trust Funds and Grazing Leases, $486.27 ..... 4,855 58

Collections from Indians on account of advances for seed grain, cattle, implements, etc.: Assiniboine agency, $28.32; Battleford agency, $50; Birtle agency, $265.55; Carlton agency, $179.89; Cowichan agency, $125; Duck Lake agency, $158.68; Griswold agency, $57.10; Hobbema agency, $16; Onion Lake agency, $21; Portage la Prairie agency, $59; Saddle Lake agency, $114.76; Stuart Lake agency, $20 ..... 1,095 30

Proceeds of various sales: R. H. Abraham, school house, $150; Babine agency, tent and fly, $27.73; Birtle agency, cots and stoves, $17.50; Duck Lake agency, farm house, $40; Fort Smith agency, timber, $369.86, various articles, $95; Hobbema agency, shingle mill, $100; Kootenay agency, iron, $25; Norway House agency, 2 canoes, $76; Onion Lake agency, separator, $100.. 1,001 09

Refunds on account of overpayments in 1923-24: Alberta and Arctic Transportation Co., freight, $68.40; Miss Brandon, nurse, retirement fund, $5.25; J. D. Caldwell, motor car license, Assiniboine agency, $14; Campbell and Campbell, casket, $20, Birtle agency; Canadian Pacific Ry., $12.50, W. M. Graham; Dr. L. L. Elliott, medical services, $5, General Vote; F. L. Deacon, motor car license, $14, File Hills agency; Hudson's Bay Co., survey at Mobert, $70; Dr. H. Jacks, medical services, Assiniboine agency, $21; A. Leonard, unused ticket, Kamloops agency, $38.20; C. A. McConnell agent, salary, $1, Pelly agency, S. L. McDonald, motor car licenses, $30.50, Battleford agency; Miss A. F. Masta, clerk, bonus, 50c.; National Drug Co., drugs, $4, Norway House agency; Northern Trading Co., transportation, $43.20, Edmonton agency; J. H. Sapier, relief, $5, Pr. Edward Island; Saskatchewan Sanitarium, maintenance, $76.25, Isle a la Crosse agency; C. P. Schmidt, motor car license, $14, Duck Lake agency: J. Weir, motor car license, $14, Carlton agency; annuity money used for travel, $10; annuities paid to Indians, $229 ..... 695 80

Refunds of balances of advances of 1923-24: H. Graham, agent, Clinton Irrigation ditch, $134.15; W. H. Lewis, Timiskaming agency, $98; G. S. Pragnell, inspector, British Columbia, $4.45; R. G. Swan, engineer, British Columbia, $61.49 ..... 298 09

Refunds from Trust Accounts: bonuses paid in 1923-24 from Vote for Provisional Bonus Allowance, $9,167.83; salary of M. Whitton, Tyendinaga school, 1922-23, $52.50; closing Suspense Account, 1924-5, $90.20 ..... 9,310 53

Casual Revenue—Concluded—**Revenu casuel**—Fin

Refunds for barrels returned: F. Edwards, Kenora agency, $198.82; Chinic Hardware Co., Mingan agency, $7.25	206 07
Refund from J. D. Caldwell, Assiniboine agency, balance of cheque in Home Bank	68 15
Refund from Canadian National Ry., goods lost in transit	28 63
Onion Lake agency, repayment of script	22 00
Total	$ 17,581 24

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 9: Civil Government Salaries—Traitements du Gouvernement civil		
Superintendent General—Surintendant général— Hon. Charles Stewart (salary shown under Interior Department)		
Deputy Superintendent General—Sous-surintendant général— D. C. Scott	$ 8,000 00	
Assistant Deputy and Secretary—Adjoint du sous-surintendant et secrétaire— J. D. McLean	4,500 00	
Staff—Personnel		
Adkins, W., messenger clerk, 3 m. at $900, file clerk, 9 m. at $960	945 00	$ 315 00
Allan, K. H., private secretary's allowance	600 00	
Armstrong, G., senior clerk-bookkeeper	1,500 00	154 00
Awrey, H. N., principal account clerk	2,280 00	
Back, M., clerk-stenographer	1,300 00	
Bernard, P. J., file clerk, 6 m. at $960, 6 m. at $1,020	990 00	315 00
Boast, K. E., clerk-stenographer	1,260 00	
Bradley, J., principal account clerk, 6 m. at $1,920, 6 m. at $2,040	1,980 00	
Brennan, M. H., clerk-stenographer	1,300 00	
Bristow, A. E., engrosser, 9 m. at $1,140, 3 m. at $1,200	1,155 00	
Bury, H. J., supervisor of Indian timber lands	3,000 00	
Caddy, G. C., clerk-typist	1,300 00	198 00
Caldwell, J. C., chief clerk, 9 m. at $3,240, 3 m. at $3,360	3,270 00	
Chene, J. D., senior assistant engineer	3,180 00	
Churchill, W., clerk-stenographer	1,300 00	
Coghlan, H., clerk-stenographer	1,300 00	
Conley, G. A., departmental accountant, gr. 3	2,820 00	
Cooke, C. A., principal clerk, 3 m. to June 30 at $2,280 (retired)	570 00	
Davis, S., clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Downing, W. A., messenger clerk	1,000 00	315 00
Doyle, A., junior clerk-typist	1,000 00	315 00
Fabien, H., principal translator	2,880 00	
Fairchild, H., assistant engineer	2,580 00	
Fee, J. H., departmental accountant, gr. 1	1,860 00	
Ferrier, R. T., superintendent of Indian education, 3 m. at $3,360, 9 m. at $3,540	3,495 00	
Gorrell, G. A., senior supplies clerk	1,680 00	
Graham, H., departmental accountant, gr. 1	2,100 00	
Green, I. M., clerk-stenographer	1,140 00	315 00
Hood, V. E., clerk-bookkeeper	1,320 00	
Hooper, H., senior file clerk, 3 m. at $1,320, 9 m. at $1,380	1,365 00	186 00
Jean, E., departmental accountant, gr. 3	3,000 00	
Johnston, F., messenger clerk	900 00	315 00
Langdon, L. E., clerk-stenographer	1,300 00	
MacInnes, T. R. L., head clerk	2,880 00	
MacKenzie, A. F., head clerk	2,880 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. **Détail des Traitements**–Suite	Salary Traitement	Bonus Boni
Vote 9: Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Fin		
Staff–Con.—*Personnel*–Fin.		
MacRitchie, E., senior law clerk-stenographer, 3 m. at $1,440, 9 m. at $1,500	$ 1,485 00	
Marengere, J. H. F., office boy, 2 m. to Mar. 31 at $300	50 00	
Martin, E. S., senior clerk, 6 m. to Sept. 30 at $1,620 (superannuated)	810 00	
Masta, A. F., clerk-bookkeeper	1,320 00	$ 186 00
Matheson, G. M., head clerk	2,880 00	
Maxwell, M. D., principal clerk	1,920 00	
McBride, E., file clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	272 25
McIntosh, M., clerk-typist	1,300 00	
McKenzie, F. C., clerk-stenographer, 3 m. at $960, July 1 to Jan. 3 at $1,020 (resigned)	758 23	
McLatchie, E., senior clerk-stenographer	1,680 00	
Meitz, E., clerk-stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Moffat, R. B., head clerk, 6 m. to Sept. 30 at $2,880 (superannuated)	1,440 00	
Moodie, K., secretary to executive	1,860 00	
Morgan, E. J., file clerk	1,200 00	258 00
Morris, H. C. B., senior clerk-bookkeeper, 3 m. at $1,500, July 1-9 at $1,560 (resigned)	412 74	40 76
Munro, F., packer and helper	1,020 00	315 00
O'Connor, M. A., clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	315 00
O'Connor, M. A., junior clerk-stenographer, April 1-30 at $600 (resigned)	50 00	
O'Connor, P. J., head clerk, 3 m. at $2,520, 9 m. at $2,640	2,610 00	
O'Donahoe, H., principal clerk, 3 m. at $2,040, 9 m. at $2,160	2,130 00	
Ogilvy, H. G., senior clerk	1,680 00	
Orr, R. G., architect, 6 m. at $2,940, 6 m. at $3,060	3,000 00	
Paget, F. H., accountant and purchasing agent	4,200 00	
Parker, C. C., inspector of Indian agencies, gr. 2	2,880 00	
Patrick, G., senior map draftsman	2,040 00	
Pescod, E. G., junior clerk typist, 9 m. at $660, file clerk, 3 m. at $960	735 00	
Phelan, B., clerk-stenographer	1,300 00	
Phelan, P., principal clerk	2,280 00	
Ritchie, L. M., clerk-typist, 6 m. at $1,020, 6 m. at $1,080	1,050 00	
Robertson, D. F., chief surveyor, 3 m. at $3,480, 9 m. at $3,600	3,570 00	
Russell, H. G., clerk-stenographer	1,300 00	
Scott, W., messenger clerk	950 00	315 00
Shane, L. L., clerk-stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	78 75
Shore, J. W., departmental accountant, gr. 1	2,100 00	
Smith, A., file clerk, 3 m. at $1,020, senior file clerk, 9 m. at $1,320	1,245 00	
St. Louis, A., principal clerk	1,920 00	
Sutherland, J. D., head clerk	2,880 00	
Tench, A. M., clerk-typist	1,260 00	
Walton, M. O., clerk-stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
White, W. R., chief of party, general surveys	3,285 00	
Williams, A. S., departmental solicitor	4,020 00	
	144,955 97	*4,208 76*
Vote 9: Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary employees—Personnel temporaire		
Barry, M. A., clerk-stenographer, 9 m. to Mar. 31, at $960	720 00	
Berube, M. T., clerk-stenographer, Aug. 19 to Sept. 6 at $960	49 55	
Chadwick, F. J. G., map draftsman, Nov. 6 to Jan. 5 at $1,260	209 44	
Hawes, G., jr. clerk-typist, Feb. 5 to Mar. 31 at $600	92 86	
Kelly, P. J., office boy, June 18 to Mar. 31 at $300	235 83	
Marengere, F., office boy, 10 m. to Jan. 31 at $300	250 00	
O'Neil, S., clerk-stenographer, 1 m. to Dec. 31, at $960	80 00	
O'Regan, G., clerk-stenographer, Mar. 12-31 at $960	51 61	16 94
	1,689 29	*16 94*
Total Salaries at Ottawa—Total des traitements à Ottawa	146,645 26	4,225 70
Provisional Bonus Allowance—Boni provisoire de cherté de vie	4,225 70	
	150,870 96	

Vote 9—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page I—5)	1,689 29
Department of Printing and Stationery, supplies		8,595 91
Postage, $525; telegrams, $2,431.49; washing towels, $104.50		3,060 99
Subscriptions to newspapers, etc., $171.38; blueprints, $91.70; sundries, $294.43		557 51
Travelling expenses: Hon. Chas. Stewart, $200; P. J. Bernard, $13.20; H. J. Bury, $348.35; J. C. Caldwell, $71.05; C. E. Chene, $11.95; J. D. Chene, $446.71; G. A. Conley, $107.82; R. T. Ferrier, $346; E. Jean, $77.05; A. F. MacKenzie, $163.20; J. D. McLean, $71.95; K. Moodie, $31.50; P. J. O'Connor, $18.40; R. G. Orr, $366.85; F. H. Paget, $305.15; P. Phelen, $97.85; C. C. Parker, $1,014.07; D. Robertson, $158.01; D. C. Scott, $148.30; W. R. White, $16.80; A. S. Williams, $98.35		4,112 56
Total		$ 18,016 26

Annuities paid under Statute—Annuités payées en vertu de la loi

Manitoba, Saskatchewan and Alberta: Chiefs, $25; Councillors, $15; Indians, $5.
Manitoba, Saskatchewan et Alberta: Chefs, $25; Conseillers, $15; Sauvages, $5.

Assiniboine agency: 2 headmen; 204 indians	1,050 00
Battleford agency: 7 chiefs; 7 headmen; 1,159 indians; arrears, $5	6,080 00
Birtle agency: 3 chiefs; 5 headmen; 407 indians	2,185 00
Blackfoot agency: 2 chiefs; 10 headmen; 686 indians	3,630 00
Blood agency: 1 chief; 5 headmen; 1,128 indians	5,740 00
Carlton agency: 6 chiefs; 11 headmen; 1,219 indians; arrears, $155; commutations, $100	6,665 00
Clandeboye agency: 7 chiefs; 21 headmen; 2,440 indians; arrears, $65; commutations, $150	12,905 00
Crooked Lake agency: 3 chiefs; 5 headmen; 649 indians; arrears, $10	3,405 00
Duck Lake agency: 2 chiefs; 3 headmen; 791 indians; arrears, $55; commutations, $250; principal of annuity on enfranchisement, 2 at $100	4,555 00
Edmonton agency: 4 chiefs; 3 headmen; 691 indians; arrears, $25; commutation, $50	3,675 00
File Hills agency: 1 headman; 360 indians	1,815 00
Fisher River agency: 2 chiefs; 9 headmen; 1,527 indians; arrears, $30; commutation, $50; principal of annuity on enfranchisement, 25 at $100	10,400 00
Fort Churchill and York Factory: 2 chiefs; 3 headmen; 499 indians; arrears, $170	2,760 00
Fort Frances agency: 13 chiefs; 27 headmen; 828 indians; arrears, $45; commutations, $150	5,065 00
Fort Resolution agency: 6 chiefs; 16 headmen; 1,668 indians; arrears, $130	8,860 00
Fort Simpson agency: 7 chiefs; 12 headmen; 2,068 indians; arrears, $160	10,855 00
Fort Smith agency: 4 chiefs; 10 headmen; 1,232 indians; arrears, $125	6,535 00
Hobbema agency: 1 chief; 5 headmen; 873 indians; arrears, $75	4,540 00
Isle à la Crosse agency: 9 chiefs; 19 headmen; 2,207 indians; arrears, $60; commutations, $150; principal of annuity on enfranchisement, 8 at $100	12,555 00
Kenora agency: 13 chiefs; 27 headmen; 2,173 indians; arrears, $190; principal of annuity on enfranchisement, 1 at $100	11,885 00
Lesser Slave Lake agency: 11 chiefs; 24 headmen; 2,990 indians; 29 indians at $12; arrears, $255; commutations, $300	16,488 00
Moose Mountain agency: 1 chief; 2 headmen; 229 indians	1,200 00
Norway House agency: 5 chiefs; 13 headmen; 2,564 indians; arrears, $365	13,505 00
Onion Lake agency: 6 chiefs; 13 headmen; 983 indians; arrears, $35	5,295 00
Pas agency: 8 chiefs; 20 headmen; 1,955 indians; arrears, $15; commutations, $350; principal of annuity on enfranchisement, 2 at $100	10,840 00
Peigan agency: 1 chief; 4 headmen; 381 indians	1,990 00
Pelly agency: 3 chiefs; 6 headmen; 597 indians	3,150 00
Portage la Prairie agency: 13 chiefs; 29 headmen; 2,310 indians; arrears, $135	12,445 00
Qu'Appelle agency: 2 chiefs; 2 headmen; 451 indians; arrears, $55	2,390 00
Saddle Lake agency: 2 chiefs; 6 headmen; 813 indians; arrears, $5	4,210 00

Annuities paid under Statute—Concluded
Annuités payées en vertu de la loi—Fin

Manitoba, Saskatchewan and Alberta—Concluded
Manitoba, Saskatchewan et Alberta—Fin

Sarcee agency: 1 chief; 1 headman; 155 indians	815 00
Stony agency: 3 chiefs; 5 headmen; 602 indians	3,160 00
Touchwood agency: 5 chiefs; 7 headmen; 1,034 indians	5,400 00

Treaty 9, Ontario: Indians at $4—Traité 9, Ontario: Sauvages à $4

Abitibi Indians: Dominion band, 123; Ontario band, 89; arrears, $28	876 00
Albany Indians: 1,022; arrears, $80; commutations, $80	4,248 00
English River Indians, 92	368 00
Fort Hope Indians, 537; arrears, $200; commutation, $40	2,388 00
Osnaburg Indians, 467; arrears, $36; commutations, $80	1,984 00
Martin's Falls Indians: Long Lake, 154, arrears, $8; Martin's Falls, 148	1,216 00
Matachewan Indians, 78; Metagama Indians, 87; arrears, $68	728 00
New Post Indians, 14	56 00
Moose Factory Indians: Chapleau, 86, arrears, $8; Missanabi, 43; Moose Factory, 350, arrears, $32; commutations, $80	2,036 00
Ojibbewas Indians: Brunswick Post, 123, arrears, $4, commutation, $40; Chapleau, 36; Flying Post, 62; arrears, $4	932 00

Robinson Treaty—Traité Robinson

Grant on account of Robinson Treaty annuities detailed in Trust Account No. 26, Ojibbewas of Lake Huron (Page I—99)	7,500 00
	228,380 00
LESS—Paid by Ontario Government on account of Treaty 9 Annuities	14,020 00
Total	$ 214,360 00

Votes 278 & 465—Nova Scotia—Nouvelle-Ecosse

Inspector of agencies, grade 1, A. J. Boyd, $2,280; travel and outlay, $1,078.63	3,358 63
Annapolis agency: agent, grade 1, A. A. Nicholl, $150; physician, Dr. F. S. Messenger, $100; medical and dental services, $357.75; hospitals, $321.40; relief supplies, $800.77; sundries, $208	1,937 92
Antigonish and Guysboro agency: agent, grade 2, W. J. Cameron, $300; physician, Dr. W. F. McKinnon, $250; medical and dental services, $450.45; hospitals, $345.30; relief supplies, $1,483.35; care of sick, 8 m., $95.20; building material, $307.46; seed, fertilizer, etc., $191; repairing roads, $150; travel of agent, $110.80 sundries, $143	3,826 56
Colchester agency: agent, grade 2, R. H. Kennedy, $300; physician, Dr. H. V. Kent, $300; hospitals, $211; nursing, $100.70; relief, $408.61; repairing houses, $145.33; burials, $137.35; sundries, $237.61	1,840 60
Cumberland agency: agent, grade 1, C. E. Davidson, 9 m. to Dec. 31, $75; medical attendance, $573.60; hospitals, $352.50; relief, $1,149.85; sundries, $38.61	2,189 56
Digby agency: agents, grade 2, R. A. Harris, 1 m. to April 30, $20.83, F. A. Chalmers, 11 m., $183.32; physicians, Dr. A. B. Campbell, $400, Dr. E. O. Hallet, $100; relief, $1,595.75; repairing houses, $132.08; sundries, $164.98	2,596 96
Eskasoni agency: Dr. E. W. MacDonald, agent, grade 1, $100, physician, $350; medical and dental services, $384.50; hospitals, $1,069.20; medical supplies, $416.62; relief supplies, $2,307.70; care of girl, 1¾ year; $250; repairing roads, $250; agents travel, $196.15; sundries, $244.07	5,568 24
Halifax agency: agent, grade 2, D. Chisholm, $200; physician, Dr. D. F. McInnis, $200; medical and dental services, $358.65; hospitals, $545.16; relief, $1,644.80; care and maintenance, 39⅓ wk., $219.49; horse, $150; sundries, $50.16	3,368 26
Inverness agency: agent, grade 2, J. N. McLennan, $250; physicians, Dr. H. N. MacDonald, $300, Dr. M. G. McLeod, $200; hospitals, $159.20; relief supplies, $2,389.15; building material, $186.84; seed, etc., $150; repairing roads, $2,432.91; grant to construct telephone line, 4 miles, $100	6,168 10

Votes 278 & 465—Nova Scotia—Concluded—Nouvelle-Ecosse—Fin

King's agency: agent, grade 2, W. S. Prince, $300; physicians, Dr. H. E. Killam, 7 m. to March 31, $112.50, Dr. G. J. McNally, 4.26 m. to August 8, $71.20, Dr. W. B. Moore, $200; medical services, $110; hospitals, $203.17; relief, $1,180.45; land, 37 ac., $680; sundries, $67.11		2,924 43
Lunenburg agency: agent, grade 2, J. S. Chisholm, $300; physicians, Dr. W. Cole, $50, Dr. F. R. Davis, $100; relief, $381.95; sundries, $91.25		923 20
Pictou agency: agent, grade 2, Rev. J. D. McLeod, 7 m. at $200, 5 m. at $300; medical attendance, $718; hospitals, $363; medical supplies, $464; relief, $1,459.62; building material, $158.01; seed, etc., $140.75; agent's travel, $172; sundries, $13.80		3,730 85
Queen's agency: medical attendance, $10.35; sundries, $45.38		55 73
Richmond agency: agent, grade 1, L. A. Boudreau, $200; physician, Dr. J. A. McDonald, 11 m. to Feb. 28, $275; relief, $1,465.03; repairing houses, $152.55; seed, etc., $151.15; sundries, $55		2,298 73
Shelburne agency: agents, grade 1, C. B. Coutanche, 6 m. to Sept. 30, $25, F. Jackson, 2.58 m. to March 31, $10.69; medical attendance, $691.35; sundries, $179.48		906 52
Shubenacadie agency: agent, grade 1, A. Wallace, 3 m. to June 30, $25, D. Lawlor, 7 m. to March 31, $58.33; physician, Dr. D. F. McInnis, $250; hospitals, $194.55; relief, $1,333.25; sundries, $170.36		2,031 49
Sydney agency: agent, grade 2, Rev. A. R. McDonald, $300; medical attendance, $1,555; relief, $746.03; removing garbage, 12 m., $102; ground rent, $1		2,704 03
Victoria agency: agent, grade 1, J. E. Campbell, $150; medical and dental services, $164.75; relief, $815.61; seed, etc., $119.40; repairing roads, $200; sundries, $60		1,509 76
Windsor agency: agent, grade 1, J. W. Maxner, $150; physicians, Dr. C. H. Morris, 9 m. to Dec. 31, $112.50, Dr. E. E. Bissett, 5.48 m. to Mar. 31, $68.48; medical services, $109.35; relief, $1,205.30; sundries, $35		1,680 63
Yarmouth agency: agent, grade 1, C. H. Babné, $100; medical and dental services, $273; hospitals, $214; relief, $841.75		1,428 75
General: nurse, Miss C. McDonald, 3½ m. to March 31, $350, travel, $70.25; hospitals, $1,599.33; clothing, $210.95; care and maintenance, 24 wk., $125; packing military clothing, 821 hr., $246.30; lumber for cases, $107.30; freight, etc., $374.38; sundries, $205.16		3,288 67
Total		$54,337 62

Charged as follows—Imputé comme suit:		
Salaries—Traitements	5,719 84	
Medical attendance—Soins médicaux	16,858 86	
Relief—Secours	24,057 92	
Aid to Agriculture—Aide aux agriculteurs	1,553 76	
Repairs to Roads and Dyking—Réparations aux routes et endiguement	3,108 25	
Miscellaneous and Unforeseen—Dépenses diverses et dépenses imprévues	3,038 99	
	$54,337 62	

Vote 279—New Brunswick—Nouveau-Brunswick

Northeastern division ($20,384.33)—	
Agent, grade 3, C. Hudson, 6 m. at $840, 6 m. at $960	900 00
Physicians: Dr. F. J. Desmond, $750; Dr. J. R. Disbrow, $150; Dr. E. H. Freeman, $300; Dr. S. Gatt, $150; Dr. J. A. Leger, $200; Dr. D. V. Landry, $40; Dr. J. C. Meahen, $150	1,740 00
Medical and dental services, $2,018.40; hospitals, $1,006.90	3,025 30
Relief, $11,438.32; burials, $306.40; hay, 18.78 t., $350.90	12,095 62
Repairing houses, $561.58; wood, 115½ loads, $175.25	736 83
Seed, ploughing, etc., $661.03; repairing road and bridge, $105	766 03
Agent's travel, $591.62; office expenses, $233.16; sundries, $95.77	920 55
Grant to Rev. P. W. Dixon, P.C. No. 55/1584, Sept. 15, 1924	200 00

Vote 279—New Brunswick—Concluded—Nouveau-Brunswick—Fin

Northern Division ($6,852.86)—		
Agent, grade 3, C. J. Roberts, 9 m. at $840, 3 m. at $960		870 00
Physicians: Dr. A. F. McIntosh, 10 m. to Jan. 31, $458.33; Dr. H. P. Laporte, $200		658 33
Tobique hospital: furnishings, $153.55; medical supplies, $452.60; telephone rent, 3 m., $6		612 15
Hospitals, $325; relief, $2,874.24; building material, $300		3,499 24
House rent, 31⅔ m., $116.01; wood, 78⅝ cord, $525.25; repairing roads, $198.75		840 01
Agent's travel, $150.15 office rent, $120; sundries, $102.98		373 13
Southwestern division ($8,210.02)—		
Agent, grade 3, B. J. Griffiths, $960; medical services, $1,199.55		2,159 55
Physicians: Dr. J. F. L. Brown, $300; Dr. J. B. Gilchrist, $200; Dr. B. W. Robertson, $300; Dr. A. Sterling, $200		1,000 00
Hospitals, $646.90; medical supplies, $301.15; relief, $2,511.79		3,459 84
Clothing, $253.99; repairing houses, $204.14; seed, etc., $277.53		735 66
Agent's travel, $363.02; taxes, $100; sundries, $391.95		854 97
General: Indian police constables, $121.25; premium on bond, $5		126 25
Total		$ 35,573 46
Charged as follows—Imputé comme suit:		
Salaries—Traitements	2,851 25	
Medical attendance—Soins médicaux	9,693 12	
Relief—Secours	19,623 96	
Aid to Agriculture—Aide aux agriculteurs	981 56	
Repairs to Roads, etc.—Réparations aux routes	398 75	
Miscellaneous and Unforeseen—Dépenses diverses et dépenses imprévues	2,024 82	
	$ 35,573 46	

Vote 280—Prince Edward Island—Ile du Prince-Edouard

Agent, grade 3, Rev. J. A. McDonald, $840; physician, Dr. J. A. Stewart, $450; medical services, $490.16; hospitals, $147.85; medical supplies, $160.59; relief supplies, $1,090.86; burials, $149.73; seed, etc., $339.20; agent's travel, $25.35; contract for ferrying between Lennox Island and the mainland, M. Thomas, $100; sundries, $129.29		3,923 03
Charged as follows—Imputé comme suit—		
Salaries—Traitements	840 00	
Medical attendance—Soins médicaux	1,248 60	
Relief and seed grain—Secours et semence	1,675 13	
Miscellaneous—Dépenses diverses	159 30	
	$ 3,923 03	

Votes 281 & 464—Ontario and Quebec—Ontario et Québec

Alnwick agency: agent, grade 3, W. R. Coyle, 6 m. at $1,200, 6 m. at $1,260; sundries, $98.71	1,328 71
Bécancour agency: agent, grade 2, D. Hebert, $200; medical attendance, $990; board, 27½ wk., $177; relief, $642.35; repairing houses, $224.96; repairing roads, $375.60; sundries, $102.79	2,712 70

Votes 281 & 464—Ontario and Quebec—Continued—**Ontario et Québec**—Suite

Bersimis agency: agents, grade 3, Dr. A. W. Powers, 4½ m. to Aug. 15, $403.55, Dr. W. Barolet, 7½ m. to Mar. 31, $450.96 (not including allowance for house and fuel at $500 per yr.); physicians, Dr. A. W. Powers, 4½ m., $560.48, Dr. W. Barolet, 7½ m., $939.52, travel, $114.15; medical supplies, $315.77; coal for hospital, 10 t. and cartage, $212.28; removal expenses of Dr. Barolet, $100; repairing agency house, $203.62; sundries, $156.97	3,457 30
Cacouna agency: agent, grade 2, T. Marquis, $300; physician, Dr. L. A. Parrot, 11 m. to Mar. 31, $183.30; medical attendance, $776.25; hospitals, $729; relief, $847.72; sundries, $37.75	2,874 02
Cape Croker agency: agent, grade 4, A. D. Moore, $1,440 (not including allowance for house, $200), bonus, $54; allowance for horse and car, $330; farming competitions, $113; sundries, $98.17	2,035 17
Caradoc agency: agent, grade 4, T. McGookin, $1,920; allowance for travel, $200; trip to Ottawa, $38.70; office expenses, $180.35; physician, Dr. W. H. Woods, $650; medical attendance, $1,011.65; hospitals, $3,764.83; relief, $2,454.14; farming competitions, $113; grant to Indian fair, $150; repairing roads, $925.24; sundries, $25.72	11,433 63
Caughnawaga agency ($28,190.57)—	
Agent, grade 3, L. Letourneau: 9 m. at $840, 3 m. at $960; bonus, $285.75; allowance for rent, $300	1,455 75
Agent's travel, $118.05; concrete retaining wall, $1,500	1,618 05
Physician, J. H. Jacob, $1,200; hospitals, $8,000.08; coal, 6½ t., $101	9,301 08
Medical supplies, $461.99; relief, $2,939.67; repairing buildings, $585.12	3,986 78
Care of aged, $120; sundries, $181.19	301 19
Caughnawaga hospital: mechanics, 1,011 hr., $577.20; erecting fire escape, $241.51; installing elevator, $875; pump, $215.62; electric supplies, $577.13; building material, $139.04	2,625 50
Quebec Government, 10 per cent of cost for repairs on the Caughnawaga-Laprairie-Valley Highway, P.C. 1512, Sept. 3, 1924	8,395 02
Doncaster reserve road, contract for keeping road opened during winter of 1923-24	300 00
Repairing roads: Chateaugay, $28; St. Isadore, $179.20	207 20
Chapleau agency: agent, grade 3, T. J. Godfrey, $1,260; travel and office expenses, $127.54; paying annuities, $209.55; land, 44 ac., $220; medical and dental services, $650.25; hospitals, $1,345.06; relief, $1,035.09; burials, $396.05; travel of Indians, $147.35; sundries, $25	5,415 89
Christian Island agency: agents, grade 3; C. J. Picotte, 6 m. to Sept. 30, $420, bonus, $157.50, travel, $46; L. Gregoire, 3.9 m. to Mar. 31, $234.19 (not including allowance for house, $240 per yr.), bonus, $102.46, travel, $71.36	1,031 51
Fort Frances Agency ($9,306.66)—	
Agents, grade 4: J. P. Wright, 7 m. to Oct. 31, $1,120, allowance for rooms, 7 m., $175; A. Spencer, 5 m. to Mar. 31, $600, allowance for house, fuel and light, 5 m., $225	2,120 00
Farming instructors: A. Spencer, 7 m. to Oct. 31, $700, bonus, $29.16; W. J. Hayes, 5 m. to Mar. 31, $300 (not including allowance for house, fuel and light, $360 per yr.), bonus, $131.25	1,160 41
Interpreter, J. H. Lyons, $900; allowance for house, fuel and light, $225; bonus, $315	1,440 00
Rents: office, 12 m., $360; warehouse, 3 m., $75	435 00
Agent J. P. Wright's travel, $411.63; office expenses, $108.84	520 47
Fuel, $142.67; medical supplies, $392.28; relief, $166.08	701 03
Physician, Dr. R. Moore, $600, travel, $131; hospitals, $568.75	1,299 75
Clothing for 13 chiefs and 27 councillors	549 03
Twine, 956 lb., $994.60; sundries, $86.37	1,080 97
Gaspé agency, physician, Dr. F. W. Macartney	80 00
Georgina and Snake Island agency: agent, grade 2, W. H. Kay, $400; travel, $5; medical attendance, $20.50	425 50
Golden Lake agency: agent, grade 2, P. Rankins, $200; physician, Dr. J. Reeves, $350, overpaid $5, to be refunded in 1925-26; medical attendance, $383.25; hospitals, $538.23; relief, $1,494.26; board, 21 m., $303; sundries, $83.55	3,357 29
Gore Bay agency: agent, grade 4, J. R. McGregor, $1,800, bonus, $40; travel, $578.20; office expenses, $195.75; sundries, $63.14	2,677 09

Votes 281 & 464—Ontario and Quebec—Continued—**Ontario et Québec**—Suite

Kenora agency ($19,728.69)—	
Agent, grade 4, F. Edwards, $1,980 (not including allowance for house, fuel and light, $600)	1,980 00
Clerk-bookkeeper, D. Murdock, 8.7 m. to Mar. 31, $740.32, allowance for rent, $270, bonus, $135	1,145 32
Chief engineer and constable, H. Hansen, 3 m. to June 30, $375, bonus, $38.50	413 50
Interpreter and caretaker: J. J. Linklater, $900; living allowance, 15 m., $150; fuel, $110.75; bonus, $315	1,475 75
Travel: agent, $294.41; constable, $48.26; interpreter, $30.30	372 97
Office expenses, $330.66; fuel for employees, $495.37; skiff, $115.50	941 53
Upkeep of launch: gasoline, 953 gal., $253.64; steel drums, 6, $48; repairs, etc., $492.35	793 99
Paying annuities, $691.17; repairing buildings, $351.49	1,042 66
Building retaining wall, per contract, $2,360, filling, $285.50	2,645 50
Removal expenses of D. Murdock, O.C. 32/1818, Oct. 17, 1924	57 35
Physician: Dr. A. D. Ferguson, $1,200; travel, $79.55; office rent, $192	1,471 55
Dispenser, D. Murchison, 27 m. to Mar. 31, $56.25; hospitals, $539.20	595 45
Medical supplies, $465.27; garden tools, $142.20; relief, $127.25	734 72
Contract supplies: blankets, 100, $405; ammunition and fishing supplies, $3,241.51; provisions, $1,135.83	4,782 34
Clothing for 13 chiefs and 27 councillors	549 03
Travel of Indians, $115.29; freight, etc., $437.74; sundries, $174	727 03
La Tuque Indians: physician, Dr. J. A. Riberdy, $500; medical attendance, $36; hospitals, $680; burials, $25	1,241 00
Lorette agency: agent, grade 2, M. Bastien, $400; coal for agent, 4 t., $60; physician, Dr. E. Allard, $100; medical attendance, $838.75; hospitals, $157.50; relief, $919.25	2,475 50
Manitowaning agency: agent, grade 4, R. J. Lewis, $1,920 (not including allowance for house, $150); H. C. McLeod, $900, bonus, $315; travel, $771.36; office expenses, $216.90; physician, Dr. R. W. Shaw, $1,400, less paid from Trust Accounts, No. 15, $1,119, No. 248, $102.96; sundries, $11.74	4,313 04
Maniwaki agency: agent, grade 3, E. S. Gauthier, $1,260, bonus, $198; allowance for office rent, fuel, light and telephone, $110; repairing roads, $2,025.20; sundries, $10.88	3,604 08
Maria agency: agent, grade 2, Rev. J. P. L'Italien, $400; physician, Dr. J. R. Boileau, Oct. 1, 1920, to Sept. 30, 1924, less 4 m., $986.50; medical attendance, $199; relief, $1,351.57; sundries, $27.35	2,964 42
Mingan agency: agent, grade 2, F. Doyle, $420; allowance for fuel and light, $275; rent of house, office and storehouse, 8 m. to Mar. 31, $400; travel, $251; physician, Dr. S. McDuff, $200; medical attendance, $435.75; relief, $5,669.07; ammunition and fishing supplies, $973.42; duck, 1,106½ yd., $423.27; sundries, $109.83; total, $9,157.34, less $299.10 collected from Indians	8,858 24
Moravian agency: agent, grade 3, N. Stone, 6 m. at $720, 6 m. at $840, bonus, $315; travel, $285.30; office expenses, $77.57; farming competitions, $141; repairing roads, $1,637.06; right of way, $25	3,260 93
New Credit agency: agent, grade 3, W. C. VanLoon, $1,260, bonus, $198; travel, $79.10; office expenses, $135.30; care of sick, 2 m., $24	1,696 40
Oka agency: agent, grade 2, F. Harbour, $450, travel, $63.35; office expenses, $145.27; physicians, Dr. J. W. Ouimet, 7 m. to Oct. 31, $116.62, Dr. A. Prevost, 4 m. to Mar. 31, $66.64; medical attendance, $301.90; hospitals, $864.15; medical supplies, $254.89; relief, $1,838.65; building material, $230.46; care and board of 6 Indians, 1 yr., $1,042; freight, $8.90	5,382 83
Parry Sound agency: agent, grade 4, J. M. Daly, 6 m. at $1,560, 6 m. at $1,680, bonus, $72; allowance for office rent, $180; travel, $516.20; sundries, $98.69	2,486 89
Pierreville agency: Dr. B. Maurault, agent, grade 2, $300, physician, $200; medical attendance, $439.50; hospitals, $305.16; relief, $1,621.97; repairs to roads, $5,091.85; sundries, $43.22	8,001 70

Votes 281 & 464—Ontario and Quebec—Continued—**Ontario et Québec**—Suite

Pointe Bleue agency: agent, grade 3, A. Tessier, $1,260 (not including allowance for house, $300), bonus, $50; physician, Dr. J. Constantin, $650; relief, $376.50; sundries, $31.61	2,368 11
Port Arthur agency ($9,119.60)—	
Agent, grade 4, J. G. Burk, 3 m. at $1,440, 9 m. at $1,560; allowance for house, fuel, light and telephone, $615	2,145 00
Travel, $408.90; paying annuities, $438.83; office expenses, $184.73	1,032 46
Parmacheen hospital: matron, Mrs. W. Absekung, $120; supplies, $231.90	351 90
Medical attendance, $532.90; hospitals, $974.75; drugs, $116.25	1,623 90
Relief, $1,906.32; travel of Indians, $293.69; cruising timber, $125	2,325 01
Blankets, 150, $607.50; blanket cloth, 127¾ yd., $191.63	799 13
Serge, 300 yd., $142.50; freight, $99.53; sundries, $66.50	308 53
Clearing land, Red Rock reserve, labour, 230 d., $460; material, $73.67	533 67
Rama agency: agent, grade 3, A. S. Anderson, $720, bonus, $315; travel, $243.05; office expenses, $109.18; garden competitions, $21	1,408 23
Restigouche agency: Dr. J. F. X. Bossé, agent, grade 3, $1,260, physician, $560, travel, $36.52, allowance for house and fuel, $300; land, $300; repairing buildings, $112.20; coal, 8 t., $152; hospitals, $696.62; drugs, $160.72; relief, $2,512.47; travel of Indians, $116.55; repairing roads, $977.33; sundries, $141.09	7,325 50
Rice Lake agency: agent, grade 2, R. J. McCamus, $425; travel, $161; hospitals, $182; postage, $3.09	771 09
St. Augustine Indians: constable, P. Vignault (salary paid from Trust Account No. 310), travel, $167.17; relief, $1,367.66; sundries, $13.86	1,548 69
St. Regis agency: agent, grade 3, F. E. Taillon, $1,200 (not including allowance for house, $300); travel, $22.15; alterations and repairs to agency buildings, per contract, $2,546, extras, $873, less $832 paid in 1925-26; repairing roads, $252.50; sundries, $35.70	4,097 35
Sarnia and Walpole Island agency: agent, grade 4, T. Paul, $1,920; stenographer, Jean Lucas, $840; travel, $453.85; land, 3 lots, $625; repairing dock, $394.90; medical attendance, $1,144.70; hospitals, $458; relief, $417.89; farming competitions, $120; repairing roads, $1,512.32; sundries, $102.20	7,988 86
Saugeen agency: agent, grade 3, S. Putnam, 9 m. at $720, 3 m. at $840 (not including allowance for house, $200), bonus, $315; allowance for horse and car, $100; repairing agent's house, $311.36; sundries, $88.28	1,564 64
Sault Ste. Marie agency: agent, grade 4, A. D. McNabb, $1,920; allowance for travel, $200; paying annuities, $193.50; office expenses, $77.84; care of aged, 12 m., $300; prizes, $100	2,791 34
Scugog agency: agent, grade 2, W. Gerrow, $200; sundries, $36.84	236 84
Seven Islands agency: Dr. L. N. Michaud, agent, grade 3, $575, physician, $1,500; travel, $1,056.25; rent of office and warehouse, $180; constable's board, 4 m., $160, travel, $213.35; medical supplies, $528.85; relief, $7,558.88; wood, 76½ crd., $498.50; moving 15 houses and 6 sheds, $1,750; sundries, $120.97; total, $14,141.80, less, $35.85 for sale of furs, $50 collected from Indians	14,055 95
Six Nations agency ($23,052.85)—	
Salaries: agent, grade 5, C. E. Morgan, 6 m. at $1,980, 6 m. at $2,100, allowance for house, fuel and light, $600; sr. clerk-bookkeeper, H. M. Hill, $1,320, less $50 deducted for car, bonus, $186; jr. stenographer, Lois M. Brock, $600; asst. stenographers, $111	4,807 00
Travel, $484.45, less $44.40 paid in 1925-26	440 05
Upkeep of car, $660.26; rent of garage, $60; office expenses, $398.44	1,118 70
Erecting police barracks and bungalow: labour, 3,684 hr., $1,774.48; material, $3,793.20; land, 10 ac., $600; drilling 2 wells, $189.88; furnishings, $296.47; sundries, $55.05	6,709 08
Physician, Dr. W. Davis (salary paid from Trust Account No. 33) allowance for travel, 11 m. to Feb. 28	330 00
Repairs to roads: labour, 3,013 hr., $1,472.85; gravel, 3,836.35 t. and cartage, $3,678.76; freight, $3,413.01; sundry material, $138.05	8,702 67
Land, 50 ac., $750; prizes, $94; sundries, $101.35	945 35

Votes 281 & 464—Ontario and Quebec—Concluded—**Ontario et Québec**—Fin

Sturgeon Falls agency: agent, grade 4, G. P. Cockburn, $1,120.44; travel, $590.41; office expenses, $156.11; physician, Dr. M. James, $200; medical attendance, $463.45; hospitals, $1,194.20; relief, $345.95; sundries, $34.83		4,105 39
Thessalon agency: agent, grade 3, C. F. Rothera, 3 m. at $960, 9 m. at $1,080, bonus, $315; travel, $365.54; office expenses, $157.71; physician, Dr. J. J. McDermott, $425.04; relief, $44.31		2,357 60
Timiskaming agency: agent, grade 3, W. H. Lewis, 9 m. at $1,080, 3 m. at $1,200, bonus, $300.75; travel, $298.83; paying annuities, $79.85; repairing agent's house, $218.64; medical attendance, $685.10; hospitals, $542.20; relief, $4,252.45; care and maintenance of aged, $384; travel of Indians, $278.05; repairing roads, $944.10; sundries, $101.02		9,194 99
Tyendinaga agency: agent, grade 4, G. M. Campbell, $1,800, bonus, $40; travel, $368.60; farming competitions, $99; sundries, $80.28; repairing roads, Ontario Government, 20 per cent of $3,452.91, amount expended in 1924 on provincial highway through the reserve, $690.58, Shannonville road, $155.50, York road, $500		3,733 96
General ($24,240.97)—		
Abraham, R. H., agricultural representative: salary, $2,880; travel, $2,270.58; office expenses, $395.44; detailed in 1923-4. $79.10		5,625 12
Awrey, H. N., paying Treaty 9 annuities: assistants, $136.75; travel, $3,023.70; equipment and supplies, $163.06; Dr. R. E. Hartry, services, 4 d., $460; travel, $118.75		3,902 26
Dunn, T. H., surveyor, St. Anne's Island survey: services, 10 d., $30; travel, $238.08; assistants, 28½ d., $116; supplies and equipment, $66.29		450 37
White, W. R., surveyor: travel, $108.40; assistants, 24 d., $119; supplies and equipment, $271.74		499 14
Premium on guarantee bonds, $230; mothers' allowance, 10 m., $125		355 00
Physician, Dr. W. S. Paul, $1,500; medical attendance, $175		1,675 00
Hospitals, $4,026.82; medical supplies, $2,175.41		6,202 23
Grant to Moose Fort hospital, $450; travel of Indians, $381.40		831 40
Repairs to Indian wing of Lady Minto hospital, Cochrane		290 44
Relief supplies, $132.97; blankets, 501, $1,978.95; burials, $398		2,509 92
Expenses of 16 Indians attending ploughing match		316 06
Expenses with ditching machine		172 19
Freight, express, etc., $1,343.13; sundries, $68.71		1,411 84
		258,301 72
LESS—Paid from Vote 363, Provisional Bonus Allowance (Page I—52)		4,223 37
Total		$ 254,078 35

Charged as follows—Imputé comme suit—		
Relief, medical attendance, etc.—Secours, soins médicaux	119,841 93	
Roads and Drainage—Routes et drainage	32,996 71	
General Expenses—Dépenses générales	100,706 04	
Clearing Land and Purchase of Stock—Déblayement de terrains et achat d'instruments aratoires.	533 67	
Total	$254,078 35	

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest

Assiniboine Agency, Sask. ($9,830.15)—		
Agent, gr. 4, S. S. Moore, April 1 to 13, $52 (transferred to Touchwood Agency); acting agent, gr. 4, J. D. Caldwell, April 10 to Mar. 31, $1,404 (not including allowances of $600); clerk, Miss L. Grant, $960, (not including allowances of $600); farming instructor, R. Fetterly, $720, (not including allowances of $600)		3,136 00

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Assiniboine Agency, Sask.—*Con.*

Coal, $411.39; express and freight, $118.60; machinery, repairs and supplies, $193.60; provisions, $274.72; rations, $320.95; travel and outlay, agents', $191.50; upkeep of car, $248.96; wood, $150; sundries, $536.20 ..... 2,445 92

Implements, tools, etc 68 82

Field and garden seeds 10 75

Supplies for destitute: blankets, $121.50; clothing, $117.63; provisions and supplies, $955.25; sundries, $19.82 ..... 1,214 20

Hospitals, medical attendance, medicines, etc.: drugs, etc., $593.24; hospitals, $1,780.25; medical attendance, $572.75; sundries, $8.22 ..... 2,954 46

Battleford Agency, Sask. ($36,227.58)—

Agent, gr. 5, S. L. Macdonald, $1,980, (not including allowance of $600); clerk-bookkeeper, gr. 2, G. G. Smith, $1,020, cash allowances, $600; farming instructors, C. R. Gonyea, $840, (not including allowances of $600), Gordon Henry, $720, bonus, $54, Mathew Layton, 9 m. at $720, 3 m. at $840, (not including allowances of $600), Walter Taylor, $840 (not including allowances of $600), bonus, $50; F. C. Starnes, $840 (not including allowances of $600), bonus, $50; teamsters, Alex. Logan, April 1 to May 15, $90, S. H. Simpson, Nov. 12 to Mar. 31, $324.23; dispenser, J. Small, $120 ..... 8,278 33

Implements, tools, etc.: implements, repairs and supplies, $277.70; wire and staples, $443.25; sundries, $82.60 ..... 803 55

Field and garden seeds 37 50

Supplies for destitute: ammunition and fishing tackle, $810.70; blankets, $315.90; burial expenses, $195.75; clothing, $334.39; express and freight, $268.24; lumber, $114.20; provisions and supplies, $3,412.83; sundries, $51.80 ..... 5,503 81

Hospitals, medical attendance, medicines, etc.: physician, Dr. H. C. Norquay, $3,120, (not including allowances of $360); coal, $152.70; drugs, $1,373.01; hay, oats, etc., $163.20; hospitals, $8,878.25; medical attendance, $1,524.95; nursing, $365.50; rent of house, $330; travel and outlay, $685.89; sundries, $65.44 ..... 16,658 94

Building repairs and supplies, $406.14; coal, $398.58; hardware, $384.51; harness, repairs and supplies, $141.15; hay, oats, etc., $253.20; light and water, $136.57; machinery, repairs and supplies, $497.04; provisions, $785.18; rent of agent's house, $465; telephone rent and tolls, $134.69; travel and outlay, agent, including treaty trip, $388.80, farming instructors, $114.98; upkeep of car, $465.17; wood, $100; sundries, $274.44 4,945 45

Birtle Agency, Man. ($17,488.53)—

Agent, gr. 4, P. G. Lazenby, $1,560, (not including allowances of $600); farming instructor, A. G. Smith, Aug. 11 to Mar. 31, $460.65, cash allowance, $153.55, (not including house allowance, $360); caretaker, Sam Brown, 7 m., $70 ..... 2,244 20

Implements, tools, etc. 680 03

Field and garden seeds 115 05

Supplies for destitute: blankets and clothing, $122.34; provisions and supplies, $832.21; relief, $495; sundries, $133.38 ..... 1,582 93

Hospitals, medical attendance, medicines, etc.: field matron, Mrs. A. Mathews, $180; drugs, $339.34; hospitals, $1,494.75; medical attendance, $1,162.15; sundries, $25.65 ..... 3,201 89

Erection of house and barn for farming instructor, contractor, Jos. Mayot, Regina, Sask., contract, $1,100; building material, $2,139.62; hauling material, $215.80 ..... 3,455 42

Building repairs and supplies, $3,030.22; coal, $432; hardware, $149.52; hay, oats, etc., $135.53; horses, 2, $250; machinery, repairs and supplies, $642.80; telephone rent and tolls, $180.90; travel and outlay, agent, $530.65; upkeep of car, $369.25; various labour, $175.75; wood, $107.75; sundries, $204.64 ..... 6,209 01

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued
Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Blackfoot Agency, Alta. ($6,375.59)—	
Agent, gr. 5, G. H. Gooderham, 3 m. at $1,860, 9 m. at $1,980, (not including allowances of $600); clerk-bookkeeper, gr. 2, H. E. James, $1,020, (not including allowances of $600); interpreter, E. Calfchild, $600	3,570 00
Building repairs and supplies, $456.96; coal and wood, $1,034.34; hay, oats, etc., $353.40; provisions, $405.18; telephone rent and tolls, $176.75; travel and outlay, agent, $109.30; upkeep of car, $101.46; sundries, $168.20	2,805 59
Blood Agency, Alta. ($30,880.32)—	
Agent, gr. 5, J. T. Faunt, 3 m. at $1,860, 9 m. at $1,980, (not including allowances of $600); clerk-bookkeeper, gr. 2, A. McMillan, 6 m. at $1,080, 6 m. at $1,140, (not including allowances of $600); stockman, W. T. Ottewell, $900, (not including allowances of $600), bonus, $40; farming instructors, W. Betts, $840, (not including allowances of $600), J. Bradley, 1 m., $60, bonus, $4.50, T. Gregson, 3 m. at $720, 9 m. at $840, (not including allowances of $600), J. R. Metge, 11 m., $660, (not including allowances of $600); interpreters, T. Bullshield, 1 m., $25, bonus, $5.98, J. Eli, 1 m. at $300, 2 m. at $600, bonus, $54.47, B. Heavy Runner, 9 m. $450, bonus, $193.50; inspector of construction, E. G. Smith, 18 d., $108	7,336 45
Field and garden seeds	7 86
Supplies for destitute: blankets, $202.50; clothing, $126.25; provisions, $5,855.14; sundries, $57.23	6,241 12
Hospitals, medical attendance, medicines, etc.: matron, Sr. S. Beaudet, $360; nurses, Sr. S. Blais, $300, Sr. Guertin, 5 m., $125, Sr. St. John, $300, Sr. St. Richard, 6 m. at $360, 6 m. at $420, Sr. St. Victor, 7 m., $210; cook, Sr. Tafford, $360; orderly, J. S. Bull, $360, bonus, $240; inspector of construction, E. G. Smith, 4 d., $24	2,669 00
Clothing, $153.75; coal, $324.91; drugs, $731.41; express and freight, $122.27; hay, $100; medical attendance, $1,651; oven, $200; provisions, $2,739.51; repairs to hospital, $361.55; sundries, $180.10	6,564 50
Extras on contract for buildings, contractors, Bennett and White Construction Co., balance paid 1923-24	2,662 75
Building repairs and supplies, $933.26; coal, $1,002.98; cows, 5, $185; gasoline and oils, $547.89; hardware and harness repairs and supplies, $375.15; hay, oats, etc., $300; machinery, repairs and supplies, $306.80; provisions, $852.53; smithwork, $102.60; travel and outlay, agent, $331.30; upkeep of car, $281.89; sundries, $179.24	5,398 64
Carleton Agency, Sask. ($14,263.81)—	
Agent, gr. 5, J. Weir, $1,860, (not including allowances of $600); clerk-bookkeeper, gr. 2, C. S. Bell, $1,200, (not including allowances of $600); farming instructors, H. Gregson, 6 m. at $720, 6 m. at $840, (not including allowances of $600), A. F. McLean, Apr. 1 to May 5, $69.65, W. W. Montgomery, May 14 to Mar. 31, $634.91, (not including allowances of $600); assistant farmer, M. Isbester, 8 d., $15.44; interpreter, D. Sanderson, $660, (not including allowances of $600), bonus, $94; mail carrier, R. Head, $180; overseers, J. R. Settee, 4 m., $20, F. J. Pereira, 7 m., $35; phone attendant, J. E. Braithwaite, $60	5,609 00
Implements, tools, etc.; implements, repairs and supplies, $528.50; sundries, $49.50	578 00
Field and garden seeds	27 25
Live stock: sundries	15 00
Supplies for destitute: ammunition and fishing tackle, $816.19; blankets, $287.55; clothing, $229.92; express and freight, $222.33; provisions, $1,340.16; relief, $210; sundries, $84.75	3,190 90
Hospitals, medical attendance, medicines, etc.: drugs, $278.77; hospitals, $670.75; medical attendance, $508; sundries, $84.97	1,542 49
Building repairs and supplies, $759.42; hardware, $102.58; hay, oats, etc., $123.15; machinery, repairs and supplies, $188.25; provisions, $783.47; travel and outlay, agent, $296.25; upkeep of car, $419.21; wood, $405; sundries, $223.84	3,301 17

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Clandeboye Agency, Man. ($33,412.27)—	
Agent, gr. 5, H. O. Latulippe, $1,920, cash allowance, $400; agent, gr. 4, T. Cory, 2 m., $300, (not including allowances of $600); assistant clerk E. Millidge, 5 m. $425; caretaker, J. Massey, $40	3,085 00
Removal expenses of agent, T. Cory, $133.19; travel and outlay, agent, H. O. Latulippe, including expenses paying annuities, $1,456.82; sundries, $393.27	1,983 28
Implements, tools, etc.: hardware, $187.48; implements, repairs and supplies, $127.70; sundries, $30.25	345 43
Field and garden seeds	146 42
Live stock, sundries	60 50
Supplies for destitute: freight, $1,310.32; ammunition and fishing tackle, $1,964.45; burial expenses, $293.35; clothing, $139.70; express and freight, $314.41; provisions, $3,298.08; travel, $135.31; sundries, $123.25	7,578 87
Hospitals, medical attendance, medicines, etc.: dispensers, Rev. P. A. Bousquet, $50, Rev. T. D. Conlin, $50, C. H. Fryer, $120, P. H. Gentleman, $80, J. Hardisty, 6 m., $15, P. Harper, 6 m., $25, Wm. Lee, $50, A. McIntosh, $50, W. Moore, $50, Rev. J. W. Niddrie, $100, D. Patterson, $50, Geo. Slater, $50	690 00
Drugs, etc., $2,397.76; hospitals, $14,382; medical attendance, $2,369.40; travel, $349.56; sundries, $24.05	19,522 77
Crooked Lake Agency, Sask. ($17,594.45)—	
Agent, gr. 5, R. E. Osborne, 9 m. at $1,620, 3 m. at $1,740, (not including allowances of $600); clerk-bookkeeper, gr. 2, G. A. Havers, 9 m. at $1,140, 3 m. at $1,200, (not including allowances of $600); farming instructors, W. T. Guest, $1,200, (not including allowances of $600), J. R. Morrison, $840, (not including allowances of $600); interpreters, H. Cameron, 7 m., $490, (not including allowances of $600), bonus, $29.16, J. LaRoque, Nov. 7 to Mar. 31, $240, (not including allowances of $600), bonus, $61.59	5,665 75
Building repairs and supplies, $3,118,10; coal and wood, $687.17; cows, 2, horses, 2, $265; erection of clerk's house, $1,694.35; hardware, $405.01; hay, oats, etc., and stabling, $150.30; implements, $543.02; provisions and supplies, $1,092.05; telephone rent and tolls, $120.50; travel and outlay, agent, $336.25, employees, $145.15; upkeep of car, $487.39; various labour, $570.15; sundries, $262.55	9,876 99
Implements, tools, etc.: implements, repairs and supplies, $108.95; sundries, $13.40	122 35
Field and garden seeds	25 00
Supplies for destitute: blankets, $129.60; provisions, $682.35; sundries, $125.83	937 78
Hospitals, medical attendance, medicines, etc.: physician, Dr. G. H. Craig, $420; drugs, $284; hospitals, $107.10; medical attendance, $112; sundries, $43.48	966 58
Duck Lake Agency, Sask. ($18,839.19)—	
Agent, gr. 5, C. P. Schmidt, $1,860, (not including allowances of $600); clerk-bookkeeper, gr. 2, E. G. Ewing, 6 m. at $1,080, 6 m. at $1,140, (not including allowances of $600); farming instructors, J. P. Binnie, $720, (not including allowances of $600), bonus, $54, J. Goodson, Dec. 3 to Mar. 31, $236.13, (not including allowances of $600), E. A. Moore, $720, (not including allowances of $600), Wm. Simpson, Apr. 1 to Oct. 15, $390, bonus, $29.18; interpreter, P. Arcand, $600, (not including allowances of $600), bonus, $154; issuer of rations, J. L. Lowe, 9 m., $45	5,918 31
Building repairs and supplies, $544.49; hardware, $421.33; hay, oats, etc., $376.65; machinery, repairs and supplies, $710.51; provisions, $898.62; telephone exchange service, $118; travel and outlay, agent, $546.32, farming instructors, $116.05; upkeep of car, $403.06; various labour, $525.25; wood, $300; sundries, $288.03	5,248 31
Implements, tools, etc	492 00
Field and garden seeds	22 96

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Duck Lake Agency, Sask.—*Conc.*	
Supplies for destitute: ammunition and fishing tackle, $258.82; blankets, $162; building supplies, $210.90; clothing, $218.29; provisions, $2,153.61; relief, $168 80; sundries, $141.29.	3,313 71
Hospitals, medical attendance, medicines, etc.: physicians, Dr. M. D. Baker, 3 m., $75, Dr. C. H. Carruthers, 9 m., $225, Dr. A. Montreuil, $480, Dr. N. H. Touchette, $300.	1,080 00
Drugs, $395.37; hospitals, $2,218.25; medical attendance, $121; sundries $29.28	2,763 90
Edmonton Agency, Alta. ($9,791.80)—	
Agent, gr. 5, G. H. Race, $1,980, (not including allowances of $600); clerk-bookkeeper, gr. 2, J. P. B. Ostrander, $1,080, (not including allowances of $600); farming instructors, P. Conway, $840, (not including allowances of $600), bonus, $50, G. C. Laight, $840, (not including allowances of $600), bonus, $50; interpreter, J. White, $660, (not including allowances of $600), bonus, $94	5,594 00
Coal and wood, $379.75; furnace and installation, $147; hardware, $377.69; horses, 2, $150; provisions, $654.66; telephone rent and tolls, $169.09; travel and outlay, agent, $251.86; upkeep of car, $486.21; various labour, $186.03; sundries, $299	3,101 29
Field and garden seeds.	19 33
Supplies for destitute: ammunition and fishing tackle, $481.19; blankets, $121.50; clothing, $188.76; provisions, $283.38; sundries, 50c.	1,075 33
Hospitals, medical attendance, medicines, etc.	1 85
File Hills Agency, Sask. ($23,376.90)—	
Agent, gr. 4, F. L. Deacon, less 13 d., $1,621.29, (not including allowances of $600); clerk, J. T. White, $960, (not including allowances of $600); farming instructor, C. Will, 9 m. at $720, 3 m. at $840, (not including allowances of $600), bonus, $53; labourers, F. Bula, 1 m., $50, E. Davis, 11 m., $550, E. Starr, $420	4,404 29
Building repairs and supplies, $359.63; coal and wood, $928.70; hardware, etc., $187.07; horses, 2, $150; machinery, repairs and supplies, $230.99; provisions, $932.53; smithwork, $120.45; telephone rent and tolls, $185.53; upkeep of car, $471.81; sundries, $274.99	3,841 70
Implements, tools, etc.	4 00
Field and garden seeds	16 10
Supplies for destitute: blankets, $162; clothing, $165.72; provisions, $1,147.25; sundries, $259.13.	1,734 10
Hospitals, medical attendance, medicines, etc.: nurse, Mrs. G. Pruden, $1,200; housekeepers, Miss G. M. McDonald, Feb. 11 to Mar. 31, $82.15, Mrs. M. Lavalle, 3 m., $75, Miss M. Usher, 7 m., $175	1,532 15
Building repairs and supplies, $1,448.36; coal and wood, $388.55; drugs, $102.20; equipment and supplies, $930.29; hospitals, $5,910.60; medical attendance, $2,027.20; provisions, $754.45; sundries, $282.91	11,844 56
Fisher River Agency, Man. ($17,108.72)—	
Agent, gr. 4, M. McCuish, 9 m. at $1,560, 3 m. at $1,680 (not including allowances of $400); general helper, W. H. Allen, $720	2,310 00
Building new barn, contract, $288; building repairs and supplies, $1,541.85; hay, oats, etc., $272.45; horses, 2, $160; machinery, repairs and supplies, $139.50; travel and outlay, agent, $389.53; upkeep of car, $154.29; various labour, $409.40; wood, $248.25; sundries, $258.65	3,861 92
Implements, tools, etc.: implements, repairs and supplies, $327.87; sundries, $72.25	400 12
Field and garden seeds	24 35
Supplies for destitute: ammunition and fishing tackle, $1,258.50; burial expenses, $105.50; express and freight, $107.95; provisions, $1,315.57; relief, $444; sundries, $92.93	3,324 45

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Fisher River Agency, Man.—*Conc.*	
Hospitals, medical attendance, medicines, etc.: physician, Dr. J. R. Bird, May 17 to Mar. 31, $2,096.77 (not including allowances of $600); dispensers, Rev. T. Mitten, 9 m., $90, Rev. F. G. Stevens, 9 m., $90....	2,276 77
Dental and medical attendance, $450; drugs, etc., $1,410.05; express and freight, $181.09; hospitals, $1,825.50; painting residence of doctor, $174.40; provisions and supplies, 141.65; travel, $593.42; wood, $135.....	4,911 11
Fort Churchill and York Factory Agency, Man. ($4,826.68)—	
Acting agent, B. J. Stangroom, $600; issuers, A. Flett, 19 m., $158.33, A. Snow, $100; expenses making treaty payments, $171.18.....	1,029 51
Implements, tools, etc.....	156 29
Supplies for destitute: ammunition and fishing tackle, $1,116.46; clothing, $141.36; express and freight, $892.93; provisions, $1,114.62; sundries, $68.33	3,333 70
Hospitals, medical attendance, medicines, etc.: dispenser, Rev. Archdeacon Faries, $100; drugs, $149.45; sundries, $57.73.....	307 18
Fort Resolution Agency, N. W. T. ($26,655.70)—	
Agent, gr. 4, Dr. C. Bourget, $1,440 (not including allowances of $600); interpreter, Wm. Norm, Feb. 1 to Oct. 31, Dec. 1 to Jan. 31, $550....	1,990 00
Northern Boat Building Co., Ltd., Edmonton, Alta., contract, gasoline motor boat, $4,050, extra parts and supplies, $109.71; gasoline, greases and oil, $661.27	4,820 98
Express and freight, $278.42; provisions and rations, $712.36; rent, agent's house, $300, storehouse, $123; travel and outlay, agent, including trip paying annuities, equipment and supplies, $343.69, travel, $206.20, wages, $398, various labour, $646.30; wood, $239; sundries, $261.78.....	3,508 75
Implements, tools, etc.....	123 64
Field and garden seeds.....	6 25
Supplies for destitute: ammunition and fishing tackle, $4,976.49; blankets, $698.40; express and freight, $1,033.61; provisions, $3,704.42; relief, $412.50; sundries, $114.85.....	10,940 27
Hospitals, medical attendance, medicines, etc.: physician, Dr. C. Bourget, $1,560; nurses, Sr. St. Cyr, $900, Sr. St. Dosithe, $900.....	3,360 00
Drugs, $1,723.68; sundries, $182.13.....	1,905 81
Fort Simpson Agency, N. W. T. ($31,912.36)—	
Agent, gr. 4, F. W. Harris, $1,920 (not including allowances of $600), interpreter, J. Villeneuve, 3 m. at $720, 9 m. to Dec. 31 at $840 (not including allowances of $600), bonus, $174; labourer, J. Janvier, June 1 to July 9, $78	2,982 00
Building repairs and supplies, $198.81; provisions, $994.74; travel and outlay, agent, including trip paying annuities, supplies, $167, travel, $1,220, wages, $21; various labour, $195; wood, $312.50; yoke of oxen and harness, $330; sundries, $180.05.....	3,619 10
Implements, tools, etc.: implements, repairs and supplies, $192.21; sundries, $67.12.....	259 33
Supplies for destitute: ammunition and fishing tackle, $3,677.08; blankets, $865; building repairs and supplies, $236.32; burial expenses, $189; clothing, $274; provisions, $4,532.49; travel, $297; sundries, $80.20....	10,151 09
Hospital, medical attendance, medicines, etc.: physicians, Dr. D. E. Scott, Sept. 23 to Mar. 31, $365.54, Dr. P. E. Doyle, July 1, 1923 to June 30, 1924, $700.....	1,065 54
Drugs, $1,500.84; freight, $486.65; hospitals, $9,970.50; motor boat for doctor, $600, less, $300 paid in 1923-24; supplies, $166.51; travel, $1,395.80; sundries, $15.....	13,835 30
Fort Smith Agency, Alta. ($26,680.05)—	
Agent, gr. 4, G. Card, $1,920 (not including allowances of $600); interpreters, B. Gray, Oct. 1 to Mar. 9, $264.52 (not including allowances of $360), bonus, $113.74, I. La Corde, July 15 to Sept. 30, $128.42, bonus, $54.79, P. Wabisca, Mar. 1 to Apr. 30, $140.....	2,621 47

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories —Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Fort Smith Agency, Alta.—*Conc.*

Building repairs and supplies, $766.02; coal, $110.10; equipment and hardware, $436.25; express and freight, $419.15; provisions, $535.70; rent of quarters, $115.15; travel, $989.15; various labour, $324.15; sundries, $97.99	3,793 66
Implements, tools, etc.: implements, repairs and supplies, $123.78; sundries, $17.50	141 28
Supplies for destitute: ammunition and fishing tackle, $3,781.15; provisions, $4,601.29; travel, $160.75; sundries, $118.81	8,662 00
Hospitals, medical attendance, medicines, etc.: physician, Dr. A. L. McDonald, $2,640; drugs, $1,034.08; hospitals, $6,974.70; medical attendance, $237.95; travel of patients, $532.05; sundries, $42.86	11,461 64
Hobbema Agency, Alta. ($8,586.39)—	
Agent, gr. 5, W. G. Askey, $1,620 (not including allowances of $600); clerk-bookkeeper, gr. 2, Blanche E. Mann, $1,260 (not including allowances of $600); farming instructor, T. G. McLeod, 3 m. at $720, 9 m. at $840 (not including allowances of $600); interpreter, Jno. White, $600, bonus, $154	4,444 00
Coal and wood, $501.79; equipment and machinery, $479.32; hardware and supplies, $204.46; provisions, $545.28; upkeep of car, $168.49; various labour, $122.50; sundries, $263.82	2,285 66
Implements, tools, etc.	6 35
Field and garden seeds	24 17
Supplies for destitute: provisions, $693.24; sundries, $238.03	931 27
Hospital, medical attendance, medicines, etc.: physician, Dr. A. S. McCalgan, $700; drugs, $173.38; sundries, $2.10	875 48
Grist and saw mills	19 16
Isle à la Crosse Agency, Sask. ($18,188.09)—	
Field and garden seeds	33 31
Supplies for destitute: ammunition and fishing tackle, $3,824.37; blankets, $437.40; burial expenses, $127.98; clothing, $617.88; provisions, $6,796.36; travel, $110.45; sundries, $54.50	11,968 94
Hospitals, medical attendance, medicines, etc.: physician on annuity payments, Dr. O. J. McFaydon, 69 d., $690; dispensers, 15 m. to Mar. 31, Rev. J. B. Ducharme, $62.50, Rev. P. J. L. Egenoff, $62.50, Rev. N. Guillaux, $62.50, Rev. C. F. Hives, $62.50, Rev. J. A. Renaud, $62.50, Rev. M. Rossignol, $62.50, Rev. H. S. Kemp, $50, Rev. H. C. M. Kemp., 3 m., $12.50	1,127 50
Drugs, $302.75; hospitals, $1,604.20; travel, $174.90; sundries, $163.35	2,245 20
Expenses paying Treaty 10 annuities, agent, gr. 4, W. R. Taylor (salary shown under Regina Office); canoemen, 414 d., $1,035; guides, $70.75; fares and meals, $176.50; provisions and supplies, $1,280.19; sundries, $250.70	2,813 14
Lesser Slave Lake Agency, Alta. ($43,599.98)—	
Acting agent, gr. 4, H. Laird, $1,920 (not including allowances of $600); clerk, B. A. Scovil, Jan. 29 to Oct. 31, $910; interpreters, C. Anderson, Mar. 1 to June 30, $240, J. Bellrose, $660, bonus, $94, P. Desjarlais, Oct. 1 to Jan. 22, $186.63	4,010 63
Expenses paying annuities: assistance, $710; provisions and supplies, $678.02; travel, $924.30	2,312 32
Building repairs and supplies, hardware, $856.55; hay, oats, etc., $265.05; provisions, $881.30; rent of premises, $350; travel and outlay, agent, $1,375.97; wood, $200; sundries, $79.78	4,008 65
Implements, tools, etc.: hardware, $224.75; implements, repairs and supplies, $826; sundries, $15.55	1,066 30
Field and garden seeds	271 95
Live stock: services of stallion	95 00

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Lesser Slave Lake Agency—*Conc.*

Supplies for destitute: ammunition and fishing tackle, $3,875.64; blankets, $133.25; building supplies, $117.30; burial expenses, $100.75; clothing, $766.90; express and freight, $400.98; provisions, $16,175.25; relief, $233; wood, $100; sundries, $112.81 ..... 22,015 88

Hospitals, medical attendance, medicines, etc.: physicians, Dr. H. A. Hammon, 8 m., $466.64, Dr. P. M. Macdonnell, $174.99 ..... 641 63

Drugs, $3,288.96; freight, $114.96; hospitals, $1,973.05; medical attendance, $2,923.05; provisions and supplies, $183.80; travel, $693.80 ..... 9,177 62

Moose Mountain Agency, Sask. ($7,223.03)—

Agents, gr. 4, T. Cory, Apr. 1 to Jan. 31, $1,500 (not including allowances of $600), H. W. Arnold, Feb. 17 to Mar. 31, $171.43, (not including allowances of $600); farming instructor, W. W. Beatty, $840 (not including allowances of $600), bonus, $50; farm hand, R. D. Saunders, $600 ..... 3,161 43

Hardware, $116.67; hay, oats, etc., $156.50; machinery, repairs and supplies, $110.70; provisions, $378.49; sundries, $247.45 ..... 1,009 81

Implements, tools, etc.: smithwork, $186.30; sundries, $162,30 ..... 348 60

Field and garden seeds 602 31

Supplies for destitute: ammunition and fishing tackle, $153.15; blankets, $101.25; clothing, $103.02; provisions, $944.09; sundries, $7.69 ..... 1,309 20

Hospitals, medical attendance, medicines, etc.: physician, Dr. C. H. Stapleford, $450; drugs, $233.48; sundries, $108.20 ..... 791 68

Norway House Agency, Man. ($50,779 54)—

Agent, gr. 4, Wm. Gordon, $1,920, cash allowance, $300 (not including allowances of $300); interpreter, G. Balfour, $840, bonus, $315; teamster, D. McKay, $780, bonus, $315 ..... 4,470 00

Building repairs and supplies, hardware, $311.57; dog feed, $217.65; hay, oats, etc., $291.20; launch repairs and supplies, $310.27; various labour, $583.65; sundries, $541.94 ..... 2,256 28

Implements, tools, etc 175 51

Field and garden seeds 17 18

Supplies for destitute: ammunition and fishing tackle, $2,399.30; blankets, $243; express and freight, $2,284.14; provisions, $1,687.19; travel, $159.60; sundries, $32.08 ..... 6,805 31

Hospitals, medical attendance, medicines, etc.: physician, Dr. E. L. Stone, 9 m. at $2,520, 3 m. at $2,640, (not including allowances of $600); dispensers, Rev. L. E. Atkinson, $50, Rev. R. F. Chaplin, $50, Rev. J. Jones, $50, Rev. P. J. Luke, $50 ..... 2,750 00

Norway House Hospital: general, Mary Walker, 10m., $300; nurse, Mrs. G. T. Dent, 6 m. at $900, 6 m. at $1,200 (not including allowances of $360); assistant nurse, Mrs. J. Trask, Aug. 13 to Mar. 31, $303.23; maid, H. Mason, Oct. 18 to Mar. 31, $163.55; orderly, N. Queshekapan, May 19 to Mar. 31, $468.87, bonus, $208.39 ..... 2,494 04

Delco-Light Co. of Canada, Ltd., Toronto, Ont., 1 Delco-Light lighting plant, $904.37, 1 Delco-Light water system, $215.90 ..... 1,120 27

E. B. Sharpe, Minnedosa, Man., building hospital, contract, $21,000, extras, $344.85 ..... 21,344 85

Clothing and dry goods, $1,299.08; cutting, hauling and swamping wood, $818.50; drugs, etc., $1,691.82; equipment and supplies, $2,218.87; express and freight, $718.70; hospitals, $338.50; hospital repairs, etc., $791.67; medical attendance, $100; provisions, $1,117.17; sundries, $251.79. 9,346 10

Onion Lake Agency, Sask. ($19,577.64)—

Agent, gr. 5, L. Turner, 6 m. at $1,740, 6 m. at $1,860 (not including allowances of $600); junior clerk, Miss L. Turner, $600 (not including allowances of $120); farming instructors, F. Booth, 6 m. at $960, 6 m. at $1,080 (not including allowances of $600), A. Mattineau, $1,080 (not including allowances of $600), E. W. Stephenson, 6 m. at $840, 6 m. at $960 (not including allowances of $600), bonus, $25; interpreter, F. Dufresne, $660 (not including allowances of $600), bonus, $94..... 6,179 00

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Onion Lake Agency, Sask.—*Conc.*

Building repairs and supplies, $411.36; express and freight, $145; hardware, $402.61; haying, $190; hay, oats, etc., $178.85; horses, $335; machinery, repairs and supplies, $243.36; rations and supplies, $708.45; telephone rent and tolls, $137.48; travel and outlay, agent, $404.16; upkeep of car, $415; various labour, $140; wood, $300; sundries, $180.95	4,192 22
Implements, tools, etc.: gasoline, grease and oil, $224.39; implements, repairs and supplies, $303.01; sundries, $39.05	566 45
Field and garden seeds	51 51
Supplies for destitute: ammunition and fishing tackle, $531.13; blankets, $245.25; clothing, $456.64; express and freight, $168.15; provisions, $2,391.35; sundries, $29.40	3,821 92
Hospitals, medical attendance, medicines, etc.: physician, Dr. J. T. Hill, $2,000, (not including allowances of $600); dispenser, Mrs. A. E. Peterson, 9 m., $37.50	2,037 50
Building repairs and supplies, $191.35; drugs, $517.81; hospitals, $515; medical attendance, $412.98; nursing, $302.50; provisions, $103.27; travel, $234.55; upkeep of car, $259.43; sundries, $145.86	2,682 75
Grist and saw mills	46 29
Pas Agency, Man. ($22,607.30)—	
Agent, gr. 4, J. W. Waddy, $1.920, cash allowance, $300 (not including allowances of $300); interpreters, T. Badger, Apr. 1 to Oct. 31, $385, cash allowance, $128.31, A. Demerais, Nov. 10 to Mar. 31, $235, cash allowance, $86.15, bonus, $123.38; clerk, Miss E. Armstrong, 51 d., $255.	3,432 84
Building repairs and supplies, $119.35; coal and wood, $232.97; coal oil and gasoline, $128.04; hardware, $127.46; provisions and supplies, $241.72; travel and outlay, agent, including expenses paying annuities, $850.70; sundries, $315.36	2,015 60
Implements, tools, etc.: hardware, $310.10; sundries, $85.55	395 65
Field and garden seeds	28 82
Supplies for destitute: ammunition and fishing tackle, $3,037.99; blankets, $613; burial expenses, $287.94; clothing, $660.12; express and freight, $1,261.74; provisions, $2,907.17; travel, $123.35; sundries, $123.93	9,015 24
Hospitals, medical attendance, medicines, etc.: physician, Dr. R. D. Orok, $1,300, paying annuities, 18 d. $180; dispensers, I. Badger, $50, D. Banks, 5 m., $20.83, F. G. Daniels, $50, Mrs. M. Fisher, $50, Mrs. L. Gauthier, 7 m., $29.17, J. G. Kennedy, 3 m., $12.50, T. H. P. Lamb, $50, Mrs. M. A. Langlois, 3 m., $12.50, Rev. W. H. J. Walter, $120	1,875 00
Coal, $110.25; drugs, $1,743.18; express and freight, $205.18; hospitals, $2,526.80; medical attendance, $440; travel, $529.46; sundries, $289.28	5,844 15
Peigan Agency, Alta. ($10,384.46)—	
Agent, gr. 4, C. A. Arthur, 6 m. at $1,620, 6 m. at $1,740 (not including allowances of $600); clerk-bookkeeper, gr. 2, H. C. Lancaster, $1,200 (not including allowances of $600); interpreters, J. Bastien, 8 m., $400, T. Yellow Horne, 4 m., $200	3,480 00
Building repairs and supplies, $400.70; coal and wood, $531.97; express and freight, $160.63; hay, $212.72; provisions and supplies, $433.20; smithwork, $125.15; upkeep of car, $224.79; various labour, $347.83; sundries, $208.52.	2,645 51
Field and garden seeds	17 75
Supplies for destitute: provisions, $3,427.43; sundries, $4.25	3,431 68
Hospitals, medical attendance, medicines, etc.: physician, D. J. J. Gillespie, $750; sundries, $59.52	809 52
Pelly Agency, Sask. ($13,352.41)—	
Agent, gr. 5, C. A. McConnell, 9 m. at $1,620, 3 m. at $1,740 (not including allowances of $600); clerk-bookkeeper, gr. 2, H. E. Jones, $1,200 (not including allowances of $600); farming instructors, W. Buchan, 3 m. at $840, 9 m. at $960 (not including allowances of $600), bonus, $12.50, B. W. Hamelin, $960 (not including allowances of $600); everseer, J. M. Lauder, $960 (not including allowances of $600); labourer, C. Caldwell, $600	6,312 50

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Pelly Agency, Sask.—*Conc.*

Building repairs and supplies, $722.70; coal and wood, $535.60; hardware, $290.96; harness, repairs and supplies, $172.59; horses, 2, $200; machinery, repairs and supplies, $604.60; provisions, $1,231.80; travel and outlay, agent, $238.64, other employees, $167.85; upkeep of car, $437.54; sundries, $233.07	4,835 35
Implements, tools, etc	31 65
Field and garden seeds	25 05
Supplies for destitute: blankets, $315.90; provisions, $485.61; sundries, $196.47	997 98
Hospitals, medical attendance, medicines, etc.: physician, Dr. J. I. Wallace, $600; drugs, $235.74; hospitals, $143.50; medical attendance, $145.90; sundries, $24.74	1,149 88
Portage la Prairie Agency, Man. ($32,682.84)—	
Agent, gr. 4, A. Ogletree, $1,560, cash allowance, $399.98; clerk-bookkeeper, gr. 2, F. Burton, $1,140, bonus, $315; farming instructors, R. F. Hillhouse, $1,080, cash allowance, $240, E. G. Minielly, Mar. 11 to 31, $40.65, cash allowance, $13.54, (not including allowances of $360), J. C. Scott, $840, cash allowance, $60, bonus, $315, D. M. Stewart, Nov. 11 to Mar. 31, $280, cash allowance, $93.33, (not including allowances of $360), I. F. Wismer, 3 m., at $720, 9 m. at $840 (not including allowances of $300); interpreter, W. H. Garrioch, $120; caretaker, T. C. Jackson, $60.	7,367 50
Messrs. Gibb and McCaig, Portage la Prairie, Man., building material	1,555 90
Building repairs and supplies, $793.56; coal and wood, $171.50; construction of farm buildings, contract, $650, extras, $323.60; expenses of annuity payment trip, $618.63; hardware, $154.06; hay, oats, etc., $201.70; machinery, repairs and supplies, $222.45; telephone rent and tolls, $204.15; travel and outlay, agent, $1,261.26, other employees, $167.03; various labour and wages, $231.15; sundries, $490.38	5,489 47
Implements, tools, etc	168 72
Field and garden seeds	1,420 57
Live stock	88 00
Supplies for destitute: ammunition and fishing tackle, $1,233.94; blankets, $262.50; building supplies, $157.61; burial expenses, $118.95; clothing, $232.68; express and freight, $537.05; provisions, $4,840.85; relief, $495; travel, $141.08; sundries, $22.07	8,041 73
Hospitals, medical attendance, medicines, etc.: physicians, Dr. A. E. Medd, $600, Dr. W. E. Metcalfe, $100; dispensers, Rev. J. Brachet, 10½ m., $43.75, Rev. O. Chagnon, 9 m., $37.50, C. E. Cook, $50, A. D'Aoust, $50, J. E. Flavell, 7 m., $29.15, Chief J. Gambler, 1½ m., $6.25, C. Garwood, $50, Miss M. A. Gorman, $50, M. Goulet, $50, J. Kahkeekaykeesick, 7½ m., $31.25, J. W. Mallison, 4½ m., $18.75, Miss O. A. Thomas, $50, A. Wheadon, 5 m., $20.80	1,187 45
Drugs, $1,561.56; hospitals, $1,458; medical attendance, $3,979.80; travel, $299.04; sundries, $65.10	7,363 50
Qu'Appelle Agency, Sask. ($13,536.25)—	
Agent, gr. 5, G. S. Dodd, $1,500, (not including allowances of $600); clerk-bookkeeper, gr. 2, D. G. Stewart, $1,080 (not including allowances of $600); teamsters, A. Lawton, 10 m., $550, bonus, $78.33, E. G. Minielly, Feb. 12 to Mar. 10, $51.13, J. Pambourne, Mar. 11 to 31, $37.26	3,296 72
Building repairs and supplies, $654.06; coal and wood, $675.87; hardware, $288.90; hauling coal, $129.62; provisions and supplies, $1,540.16; telephone rent and tolls, $421.79; travel and outlay, agent, $218.23; upkeep of car, $561.37; various labour, $273.42; sundries, $233.10	4,996 52
Field and garden seeds	232 22
Supplies for destitute: blankets, $162; clothing, $153.95; provisions, $815.14; sundries, $48.54	1,179 63
Hospitals, medical attendance, medicines, etc.: drugs, $340.59; hospitals, $2,949; medical attendance, $534; sundries, $7.57	3,831 16

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Saddle Lake Agency, Alta. ($14,820.21)—		
Agent, gr. 4, J. E. Pugh, $1,680, (not including allowances of $600); clerk-bookkeeper, gr. 2, W. E. Gullion, 3 m. at $1,020, 9 m. at $1,080, (not including allowances of $600); interpreters, P. Erasmus, $200, F. Whitford, 11 m., $550, (not including allowances of $600), bonus, $141.16; labourer, N. Shirt, $360	3,996	16
Building repairs and supplies, $597.97; coal and wood, $268.33; erection of telephone line, $1,212.01; hardware, $236.44; hauling coal, $110.50; machinery, repairs and supplies, $178.45; moving grist mill, contract, $300; provisions, $629.14; telephone rent and tolls, $102.37; travel and outlay, agent, $242.39; upkeep of car, $443.60; sundries, $267.52	4,588	72
Field and garden seeds	34	73
Live stock	385	20
Supplies for destitute: ammunition and fishing tackle, $750.18; blankets, $303.75; burial expenses, $322.06; clothing, $163; sundries, $103.52	1,642	51
Hospitals, medical attendance, medicines, etc.: drugs, $585.46; hospitals, $628.53; medical attendance, $2,855.80; sundries, $103.10	4,172	89
Sarcee Agency, Alta. ($18,306.36)—		
Agent, gr. 4, Dr. T. F. Murray, 9 m. at $1,680, 3 m. at $1,800, (not including allowances of $600); clerk, Mrs. T. Murray, $180; farming instructor, E. E. Hetherington, $960, (not including allowances of $600); labourer, G. Crane, $540, (not including allowances of $600)	3,390	00
Building repairs and supplies, $174.19; coal and wood, $413.05; gasoline and oil, $295.60; hardware, $140.43; harness, repairs and supplies, $152.80; hauling coal, $150.25; machinery, repairs and supplies, $247.01; provisions and supplies, $290.73; telephone rent and tolls, $258.56; upkeep of car, $261.89; sundries, $403.16	2,787	67
Implements, tools, etc	8	45
Field and garden seeds	4	81
Supplies for destitute: blankets, $121.50; clothing, $137.19; provisions, $184.63.	443	32
Hospitals, medical attendance, medicines, etc.: physician, Dr. T. F. Murray, (not including allowances of $600)	1,059	96
Hospital Staff: matron, Mrs. M. Runions, $1,200; assistant matron, Miss F. Henderson, $480; cook, Mrs. M. Smith, $720 (not including allowances of $360); seamstress, Mrs. Bryant, $480; helpers, Mrs. P. Carter, May 16 to June 12, $36.65, Mrs. M. Gardiner, June 22 to Mar. 11, $344.85, Miss A. Woodman, 1 m., $40, Mrs. M. Blacklee, Mar. 17 to 31, $19.35; caretaker, A. Draper, Apr. 1 to Oct. 4, $306.45; labourers, T. Labelle, Oct. 5 to Nov. 7, $38.48, Feb. 7 to Mar. 31, $77.50, J. McKenzie, 1 m., $50, S. C. Murray, Nov. 8 to Dec. 31, $88.33	3,881	61
Building repairs and supplies, $387.21; clothing and dry goods, $942.95; coal and wood, $1,269.69; coal oil and mobile oil, $342.27; drugs and medical supplies, $575.70; hauling coal, $306.50; hay, oats, etc., $493.25; provisions, $1,670.63; supplies, $678.67; sundries, $63.67	6,730	54
Stony Agency, Alta. ($5,816.98)—		
Agent, gr. 4, R. Pringle, 6 m. at $1,440, 6 m. at $1,560, (not including allowance of $600); junior clerk-bookkeeper, P. E. Stocken, $960, (not including allowances of $600); interpreter and stockman, D. Wildman, $720, (not including allowances of $600), bonus, $54	3,234	00
Building repairs and supplies, $355.15; coal, $266.34; express and freight, $109.65; hardware, $105.93; hay, oats, etc., $279.31; provisions, $417.65; sundries, $344.50	1,878	53
Field and garden seeds	7	17
Supplies for destitute	75	43
Hospitals, medical attendance, medicines, etc.: physician, Dr. Jas. Waite, $600; travel, $21.85	621	85

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Touchwood Agency, Sask. ($23,380.31)—	
Agent, gr. 5, S. S. Moore, Apr. 14 to 30 at $1,440, May 1 to Mar. 31 at $1,500, (not including allowances of $600); clerk-bookkeeper, gr. 2, R. Hick, $1,140, (not including allowances of $600); farming instructors, J. C. O. Adams, Apr. 1 to June 11, $165.67, bonus, $11, J. A. Busch, $1,080, (not including allowances of $600), W. A. Gilchrist, June 12 to Mar. 31, $578, (not including allowances of $600), G. Glenister, $720, (not including allowances of $600), E. G. Hillier, Apr. 1 to Nov. 11, $663, W. Johnstone, Nov. 12 to Mar. 31, $278, (not including allowances of $600); teamster, F. Morris, $660, (not including allowances of $600), bonus, $94.....	6,832 67
Building and painting machinery shed and granary, contract, $431.25; building repairs and supplies, $461.68; coal and wood, $874.60; coal oil, gasoline, etc., $411.76; express and freight, $158.10; Ford car, $516.76; hardware, $441.30; harness, repairs and supplies, $224.43; hay, oats, etc., $256.20; machinery, repairs and supplies, $1,178.62; provisions, $1,750.39; smithwork, $101; telephone rent and tolls, $119.65; travel and outlay, agent, $367.95, farming instructors, $235.48; upkeep of car, $365.80; various labour, $334.75; sundries, $353.51.....	8,583 23
Field and garden seeds.....	517 04
Supplies for destitute: ammunition and fishing tackle, $218.10; blankets, $283.50; burial expenses, $108.90; clothing, $216; provisions, $1,859.87; sundries, $81.79.....	2,768 16
Hospitals, medical attendance, medicines, etc.: drugs, $675.44; hospitals, $1,948.85; medical attendance, $1,996; sundries, $58.92.....	4,679 21
Commissioner's Office, Regina, Sask. ($27,696.32)—	
Commissioner, W. M. Graham, $4,800, (not including allowances of $1,200); car allowance, $530; postage, $297; telephone rent and tolls, telegrams, $765.24; travel and outlay, including trip to Ottawa, $1,101.42.....	7,493 66
Salaries of office staff: principal clerk, S. Cookson, $2,280; clerks, gr. 4, H. P. Johnson, 3 m. at $1,500, 9 m. at $1,560, bonus, $109, Miss A. W. Tye, $1,560; stenographers, Ruth S. Coster, $960, E. E. Dilworth, May 19 to Mar. 31, $833.55, Ellen M. Drake, Mar. 3 to May 19, $203.88, Miss L. McKay, May 21 to 31, $28.40; chauffeur and messenger, O. Brandt, $1,080.....	8,599 83
Agent, gr. 4, W. R. Taylor, $1,920 (not including allowances of $720); coal and wood, $254.65; rent of house, $540; travel and outlay, $526.86; sundries, $77.15.....	3,318 66
Inspector, gr. 3, M. Christianson, $3,240; travel, etc., $893.13.....	4,133 13
Inspector, gr. 3, W. Murison, $3,240; travel, etc., $911.04.....	4,151 04
Lake Winnipeg Inspectorate, Man. ($3,187.65)—	
Inspector, gr. 2, J. R. Bunn, $2,880; telephone rent and tolls, $115.10; travel, etc., $192.55.....	3,187 65
Winnipeg Office, Man. ($2,304.08)—	
Storekeeper, W. J. McLean, 7 m., $1,050, bonus, $23.33; junior clerk-stenographer, Dorothy E. Grain, $900; caretaker, Hannah Stewart, $240; telephone rent, $90.75.....	2,304 08
Regina Warehouse, Sask. ($3,765.70)—	
Stores clerk, W. J. Hay, $1,260, bonus, $132; warehouseman, E. O. Smitton, $1,200, bonus, $172.....	2,764 00
Express and freight, $270.31; truck repairs and supplies, $386.96; sundries, $344.43.....	1,001 70
Miscellaneous and General ($27,358.43)—	
Field and garden seeds.....	26 26
Supplies for destitute: blankets, $517.20; clothing, $904.22; express and freight, $1,581.33; provisions, $1,048.73; sales tax on supplies, $342.83; sundries, $138.33.....	4,532 64

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories
—Continued

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Suite

Miscellaneous and General—*Conc.*		
Hospitals, medical attendance, medicines, etc.: travelling nurses, Miss A. G. Brandon, Mar. 1 to 11 and June 1 to Mar. 31, $1,087.26, cash allowance, $517.74, Miss F. Colvin, Apr. 26 to Mar. 31, $1,172.50, cash allowance, $558.35, Miss H. E. Gerry, $1,320, cash allowance, $600, Miss I. M. Lucas, 11 m., $1,210, cash allowance, $550; dispenser, Rev. A. Turguetil, $120		7,135 85
Hospitals, $6.192.80; travel, $1,143.61; sundries, $117.89		7,454 30
Triennial clothing: Kingston Penitentiary, belts, 145, $150.80; chiefs' suits, 52, $383.10; headmen's suits, 93, $563.58; shirts, 145, $72.50; shoes, 145 pr., $797.50; packing, $29		1,996 48
Black silk handkerchiefs, 139, $186.26; drill, 469¾ yd., $105.69; felt hats, 139, $229.35; flannel, 500½ yd., $175.18; lining, 264½ yd., $279.35; serge, 200¾ yd., $988.01; tweed, 370¾ yd., $244.70; sundries, $233.58; express and freight, $301.13		2,743 25
General expenses: inspector of clothing, R. Gamble, services at $10 per d., $205, travel, $116.45; Bank of Montreal, insurance and postage on annuity money, $690.27; bounties to Indians, gophers at 1c. each, $252, prairie wolves at $1 each, $435; cartage and storage of supplies, $313.88; express and freight, $276.89; grant towards exhibition, $500; office expenses, $261.68; premium on bonds, $280; sundries, $138.48		3,469 65
Sioux ($10,159.21)—		
Birtle: hospitals, $305.25; medical attendance and medicines, $172.80; seed oats and wheat, $793.50; sundries, $88.55; total, $1,360.10, less collections on account of seed grain, $493		867 10
Carlton: provisions, $284.30; relief, $110; sundries, $150.30		544 60
Griswold: agent, gr. 4, J. McDonald, Apr. 1 to Nov. 15, $1,052; clerk, M. McDonald, Apr. 1 to Dec. 31, $225; farming instructor and acting agent, H. G. Templeman, Nov. 17 to Mar. 31, $268, cash allowance, $44.67		1,589 67
Blankets, $113.40; building repairs and supplies, $936.99; coal and wood, $292.80; gasoline, $127.82; hospitals, $412.85; medical attendance and medicines, $1,438.55; provisions, $338.10; seed barley, oats, potatoes, wheat, $1,802.10; upkeep of car, $154.89; various labour, $121.10; sundries, $574.58; total, $6,313.18, less collections on account of seed grain, $748.10		5,565 08
Portage la Prairie: medical officer, Dr. G. A. Hassard, $100; constable, W. H. Garrioch, $60; drugs, $131.50; hospitals, $139.25; provisions, $42.35		473 10
White Cap: overseer, C. R. Eagle, $180; medical attendance and medicines, $123.15; sundries, $138.61		441 76
Wood Mountain: agent, gr. 2, G. Hollenbach, 10 m. to Jan. 31 at $30; overseer, G. T. Brown, 3 m. to Mar. 31, $30; provisions $290.40; sundries $57.50		677 90
Surveys ($7,265.08)—		
Fairchild, H. W., D.L.S.: board and lodging, $551.45; camp equipment and supplies, $240.65; posts, $168; provisions, $275.68; travel, $769.44; upkeep of car, $299.94; freight and express, $96.53; wages, $1,281.60		3,683 29
Lawrence, C. A. R.: board and lodging, $211.65; camp equipment and supplies, $200.62; canoes, 3, $354; express and freight, $433.11; provisions, $608.13; travel, $381.28; outboard motor, repairs and supplies, $176.40; wages, $1,609.30; sundries, $72.50; total, $4,046.99; less sales of equipment and supplies, $465.20		3,581 79
		709,842 36
LESS—Supplies for destitute: beef sales, Blood Agency, $2,500, Peigan Agency, $3,023.12; lumber sales, Fort Resolution, $759.20; over refund railway fare, Fisher River Agency, .07c	6,282 39	
Paid from proceeds of sales, Regina warehouse..(Page I—55)	1,230 98	
Charged to Provisional Bonus Allowance.....(Page I—52)	4,540 00	12,053 37
Total		$ 697,788 99

Vote 282—Manitoba, Saskatchewan, Alberta and Northwest Territories —Concluded

Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest—Fin

Charged as follows:—Imputé comme suit:—	
Implements, tools, etc.—Instruments aratoires, outils, etc...	6,942 82
Field and garden seeds—Semence de champs et de jardins....	3,773 67
Live stock—Bétail	643 70
Supplies for destitute—Secours aux indigents	141,482 71
Hospitals, etc.—Hôpitaux, etc	225,099 54
Triennial clothing—Distribution triennale de vêtements	4,739 73
Grist and saw-mills—Moulins à farine et scieries	65 45
General expenses—Dépenses générales	297,617 08
Sioux	10,159 21
Surveys—Levés	7,265 08
	$ 697,788 99

Vote 463—Manitoba, Saskatchewan, Alberta and Northwest Territories: Amount to be placed in a Special Account for expenses in the interests of the Indians, as the Treasury Board may from time to time direct.

Vote 463—Manitoba, Saskatchewan, Alberta et Territoires du Nord-Ouest: Montant inscrit dans un compte spécial, pour être dépensé dans l'intérêt des Sauvages, suivant les instructions données de temps en temps par le Conseil du Trésor

Transferred to Special Account for expenses in the interests of the Indians— Reporté au compte spécial pour dépenses dans l'intérêt des Sauvages	$ 79,029 03

Vote 283—British Columbia—Colombie-Britannique

Babine agency ($17,975.56)—	
Salaries: agent, grade 5, E. Hyde, 3 m. at $2,220, 9 m. at $2,340 (not including allowance for house, $420); constable and farming instructor, F. A. Goddard, 11 m. to Feb. 28, $770, bonus, $288.75, allowance for house, 11 m., $220; farming instructor, W. Houghton, $100	3,688 75
Physicians: Dr. V. E. Ardagh, $360; Dr. G. E. Paine, $600; Dr. H. C. Wrinch, $1,400	2,360 00
Dr. C. H. Laurin, travelling expenses from Quebec in connection with examination of Indians at Hazelton and district	418 30
Medical attendance, $171; hospitals, $5,929.50; drugs, $353.36	6,453 86
Relief, $1,704.35; fishing nets, etc., $1,447.67; office expenses, $213.30	3,365 32
Travel, agent, $490.20, constable, $335.50; upkeep of car, $309.75	1,135 45
Rent of 4 telephones, $126; wood, 14 crd. and cutting, $126	252 00
Repairs to agency buildings, $198.14; sundries, $103.74	301 88
Bella Coola agency ($19,500.26)—	
Salaries: agent, grade 5, I. Fougner, $2,340 (not including allowance for house, $420); constable and engineer, H. Sutherland, $1,020, bonus, $198, allowance for house, $240	3,798 00
Physicians: Dr. G. E. Bayfield, 10.87 m. to Mar. 31, $616.94; Dr. G. E. Darby, $840; Dr. W. A. Richardson, Jan. 24 to Apr. 27, $197.38	1,654 32
Hospitals, $7,805.50; drugs, $285.98; relief, $1,095.65; seed, etc., $130.70	9,317 83
Upkeep of launch *Chas. Todd*: installing new engine, $3,321.78; supplies and repairs, $557.72	3,879 50
Travel of agent, $340.64; repairing agency buildings, $255.05	595 69
Office expenses, $157.54; sundries, $97.38	254 92
Cowichan agency ($14,825.17)—	
Salaries: agent, grade 5, A. H. Lomas, 6 m. at $2,220, 6 m. at $2,340; jr. clerk-stenographer, Kate Robertson, $900; constables, T. O'Connell, $1,320, bonus, $186, J. Smauquaset, $240	4,926 00
Physicians: Dr. T. L. Butters, $400; Dr. W. F. Drysdale, $650; Dr. R. L. Fraser, $700; Dr. S. E. Mostyn-Hoops, $700; Dr. H. N. Watson, $700; medical officer at Chemainus hospital, $700	3,850 00
Medical attendance, $408.45; hospitals, $1,100.50; drugs, etc., $234.95	1,743 90
Relief, $1,904.78; building material, $250; prizes, $163.25	2,318 03
Travel and outlay, agent, $225.95, constable, $560.73; upkeep of car, $462.76.	1,249 44
Spraying orchards, $269.94; office expenses, $329.54; sundries, $138.32	737 80

Vote 283—British Columbia—Continued—**Colombie-Britannique**—Suite

Kamloops agency ($23,421.21)—	
Salaries: agents, grade 5, W. C. Dallin, 4 m. to July 31, $660, allowance for house, 2 m., $80, H. F. Helmsing, 2 m. at $2,220, 6 m. at $2,340, allowance for house, 8 m., $280, fuel and light, $244.70 (allowance stated at $180); clerk-stenographer, Beatrice Smith, $1,200; constable and farming instructor, A. H. Baker, 9 m. at $720, 3 m. at $840, bonus, $315, allowance for house, $300	5,369 70
Physicians: Dr. S. E. Beech, $550; Drs. Burris, Archibald and Burris, $1,080; Dr. A. K. Connolly, $350; Dr. J. J. Gillies, $700	2,680 00
Medical attendance, $820.88; hospitals, $8,582.65; drugs, etc., $118.05	9,521 58
Relief, $424; travel of Indians, $138.90; office expenses, $178.42	741 32
Travel: agents, W. C. Dallin, $86.25, H. F. Helmsing, $333.40; constable, $560.10	979 75
Ford car and accessories, $758.36; upkeep of cars, $800.79; horse, $80	1,639 15
Dodge car and accessories, $1,725.53 less $275 allowed on old car	1,450 53
Removal expenses of agent H. F. Helmsing, P.C. 51/1724, Oct. 3, 1924	625 23
Exhibition expenses, $229.88; sundries, $184.07	413 95
Kootenay agency ($13,926.85)—	
Salaries: agents, grade 5, H. F. Helmsing, 4 m. to July 31 at $2,220, E. H. Small, 8.258 m. to Mar. 31 at $1,980 (not including allowance for house, $420); constable and farming instructor, F. S. Ryckman, $1,320, allowance for house, $120; herder, A. Alexander, 3 m. to Oct. 8, $258.49	3,801 07
Physicians: Dr. H. A. Christie, $350; Dr. F. E. Coy, $500; Dr. F. W. Green, $700; Dr. G. B. Henderson, $500	2,050 00
Medical and dental services, $160.25; hospitals, $867; relief, $512.63	1,539 88
Bulls, 2 and transport, $516.60; harness, 6 sets, $393.50; seed, $453.54	1,363 64
Ploughs, 4, $140; prizes, $161.75; stumping powder, 9 cases, $110.65	412 40
Travel: agents, H. F. Helmsing, $112.55, E. H. Small, $232.30; constable, $952.30	1,297 15
McLaughlin car, $1,400, less $300 allowed on old car	1,100 00
Upkeep of car, $479.09; repairs to agency buildings, $525.51	1,004 60
Installing septic tank, per contract, $175; fighting fire, $515.70	690 70
Office expenses, $259.35; wood for office and garage, $107.25, sundries, $199.66.	566 26
Stenographer taking court evidence and making transcripts	101 15
Kwawhewlth agency ($9,833.43)—	
Salaries: agent, grade 5, W. M. Halliday, $2,460 (not including house and fuel, $420); jr. clerk-stenographer, J. F. Irvine, 3 m. at $600, 9 m. at $660	3,105 00
Physicians: Dr. O. O. Lyons, 3 m. to Aug. 31 at $350; Dr. J. A. Street, 3 m. to Mar. 31 at $350; Dr. R. Zeigler, $600	774 99
Columbia Coast Mission, grant for medical services	850 00
Medical services, $167; hospitals, $2,135.30; medical supplies, $189.76	2,492 06
Relief, $1,369; travel of agent, $225.20; sundries, $217.15	1,811 35
Upkeep of launch *Gi Kumi II*: labour, 32 d., $96; supplies and repairs, $724.03; total, $820.03, less $20 for hire of launch	800 03
Lytton agency ($23,566.91)—	
Salaries: agent, grade 5, H. Graham, $2,460; jr. clerk-stenographer, M. E. Drewitt, $780, bonus, $315; constable and farming instructor, A. Strang, $840, allowance for house, $240, bonus, $315	4,950 00
Physicians: Dr. P. S. McCaffrey, $1,000; Dr. A. E. Nash, $1,500; Dr. P. M. Wilson, $1,200	3,700 00
Medical services, $932.25; hospitals, $4,856.90; drugs, etc., $402.75	6,191 90
Relief, $3,790.79; care and maintenance, 11⅓ m., $460	4,250 79
Travel and outlay: agent, $1,318.35; constable, $600.24; upkeep of car, $651.29	2,569 88
British Columbia Government, dyking and water taxes	944 01
Office expenses, $413.64; fighting fires, $223.25; sundries, $323.44	960 33
New Westminster agency ($21,465.27)—	
Salaries: agent, grade 5, A. O'N. Daunt, $2,460, allowance for house, $420, fuel and light, $209.96 (allowance stated at $180); clerk, Lilian Dynes, $1,200, bonus, $258; constables and farming instructors, W. C. Dallin, 8 m. to Mar. 31 at $720, allowance for house, $200, bonus, $210, J. T. Browning, 4 m. to July 31 at $720, allowance for house, $100, bonus, $105.	5,882 96

Vote 283—British Columbia—Continued—**Colombie-Britannique**—Suite

New Westminster Agency—*Conc.*

Physicians: Dr. G. E. Drew, $1,500; Dr. J. C. Henderson, $650; Dr. A. A. King, $450; Dr. N. J. Paul, $480; Dr. A. J. Stewart, $600	3,680 00
Medical and dental services, $1,037.50; medical supplies, $167.68	1,205 18
Hospitals, $2,809.48; care and maintenance, $601.68; burials, $110	3,521 16
Relief, $2,357.36; travel of Indians, $129.68; fishing nets, 6, $600	3,087 04
Mower, $117; seed, $151.45; spraying orchards, $498.73	767 18
Grant to Royal Agricultural and Industrial Society	500 00
Travel and outlay, agent, $586.45, constable, $392.95; upkeep of car, $892.60.	1,872 00
Office expenses, $257.77; rent of 2 telephones, $99.40; sundries, $592.58	949 75
Okanagan agency ($10,647.30)—	
Salaries: agent, grade 5, F. J. C. Ball, $2,460, allowance for house, 10 m. to Mar. 31, $350, fuel and light, $153.63; clerk-stenographer, Helen M. Milne, 2 m. to May 31, $180; (transferred to Commissioner's office) jr. clerk-stenographers, Bessie M. Simms, 6.4 m. to Dec. 31, $512, Jas. Coleman, 12 m. to Mar. 31, $160, bonus, $52.50; constable, D. Able, $180.	4,048 13
Physicians: Dr. J. Arbuckle, $600; Dr. B. F. Boyce, 3 m. to Jan. 31, $125; Dr. G. L. Campbell, 2 m. to Mar. 31, $83.32; Dr. H. B. McEwen, 6 m. to Sept. 30, $249.96; Dr. M. B. McEwen, $500; Dr. P. D. Van Kleek, $400; Dr. R. B. White, $550	2,508 28
Medical attendance, $150; hospitals, $101.50; relief, $441.20	692 70
Travel and outlay, agent, $564.95, constable, $7.50; upkeep of car, $628.47	1,200 92
Dodge car, $1,562.60, less $300 allowed on used Ford car	1,262 60
Hay, 7.21 t., $143; seed, $440.82; office expenses, $296.95; sundries, $53.90	934 67
Queen Charlotte agency ($2,831.98)—	
Salaries: agent, grade 5, T. Deasy, 1 m. to Apr. 30, $205; acting agent, Dr. J. S. C. Dunn, Nov. 22 to Feb. 28, $206.25 (not including allowance for house, $420 a year)	411 25
Physicians: Dr. G. H. Bleeker, 3 m. to Mar. 31, $187.50; Dr. J. S. C. Dunn, $800; Dr. G. F. Palmer, 1 m. to Apr. 30, $62.50	1,050 00
Medical services, $121.50; hospitals, $477.50; relief, $352.94	951 94
Care and maintenance, 22 m., $330; sundries, $88.79	418 79
Skeena River agency ($28,340.82)—	
Salaries: agent, grade 5, W. E. Collison, 3 m. at $2,340, 9 m. at $2,460, allowance for house, $420, fuel and light, $357.96 (allowance stated at $180); clerk-stenographer, Mrs. J. A. Jacobs, 9 m. at $960, 3 m. at $1,020; constables, E. G. Newnham, $870, allowance for house, $240, bonus, $179; A. J. Watkinson, $1,080, bonus, $315	6,866 96
Physicians: Dr. T. E. Brown, 3 m. to Aug. 31, $240; Dr. J. P. Cade, $500, travel, $127.50; Dr. D. J. McDonald, $900, travel, $307; Dr. W. Sager, $1,400	3,474 50
Hospitals, $12,420.80; medical supplies, $951.92; relief, $847.90	14,220 62
Grant to Northern British Columbia Agricultural and Industrial Society	300 00
Travel and outlay: agent, $849.25; constables, E. G. Newnham, $500.10; A. J. Watkinson, $1,249.20	2,598 55
Removal expenses of E. G. Newnham, $40; office rent, $170	210 00
Office expenses, $383.42; rent of 4 telephones, $146.75; sundries, $140.02	670 19
Stikine agency ($8,275.99)—	
Salary, agent, grade 5, W. S. Simpson, $2,460; allowance for house, $240	2,700 00
Physician, Dr. C. M. Eaton, $750; hospital, $118; drugs, $346.25	1,214 25
Relief, $2,925.83; fishing supplies, $125.75; travel of Indians, $228	3,279 58
Travel of agent, $753.08; office expenses, $207; sundries, $122.08	1,082 16
Stuart Lake agency ($18,089.65)—	
Salaries: agent, grade 5, W. J. McAllan, $2,460, allowance for house, $180; jr. clerk-stenographer, J. H. F. Lacey, 10 m. at $600, 3 m. at $660, arrears for 1923-24, $40, bonus, $315; constable, W. F. Manson, $1,320, allowance for house, $130	5,110 00
Physicians, Dr. E. J. Lyon, $700; Dr. W. R. Stone, $800; hospitals, $2,533.50.	4,033 50
Medical supplies, $630.84; relief, $3,637.91; hay, 9.69 t., $330.65	4,599 40
Seed, $102.10; stumping powder, 20 cases, $216.80; twine, $776	1,094 90
Farm implements, $469.85; prizes, $150; fighting fires, $196.40	816 25
Travel and outlay, agent, $1,099.81, constable, $475.30; upkeep of car, $234.19	1,809 30
Office expenses, $456.03; sundries, $170.27	626 30

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 283—British Columbia—Continued—**Colombie-Britannique**—Suite

Vancouver agency ($12,494.45)—	
Salaries: agent, grade 5, C. C. Perry, $2,460, allowance for house, $420, fuel and light, $206.85 (allowance stated at $180); clerk-stenographer, Margaret Delaney, 9 m. at $1,020, 3 m. at $1,080; constable, T. T. H. Bartlett, $1,320	5,441 85
Physicians: Dr. A. Henderson, $450; Dr. F. Inglis, $480; Dr. N. J. Paul, $620; Dr. T. A. Wilson, $1,500	3,050 00
Medical attendance, $110; hospitals, $1,689.25; relief, $496.20	2,295 45
Travel: agent, $439.01; constable, $85.24	524 25
Upkeep of launch *Gi Kumi*: supplies and repairs, $496.62; wharfage, $94.50	591 12
Office expenses, $332.55; R. C. M. Police, $125.49; sundries, $133.74	591 78
West Coast agency ($9,504.81)—	
Salary, agent, grade 5, E. E. Frost, 6 m. at $1,980, 6 m. at $2,100	2,040 00
Physicians: Dr. W. E. Bavis, 5 m. to Mar. 31, $166.65; Dr. D. S. Dixson, $900; Dr. A. D. Morgan, $650	1,716 65
Medical attendance, $134; hospitals, $1,676.40; drugs, etc., $201.86	2,012 26
Relief, $2,845.66; building material, $157.72; farm tools, $25.20	3,028 58
Agent's travel, $457.15; office expenses, $132.36; sundries, $117.81	707 32
Williams Lake agency ($14,030.87)—	
Salaries: agent, grade 5, E. McLeod, $2,130; junior clerk, M. B. McLeod, 6 m. to Sept. 30, $300	2,430 00
Physicians: Dr. F. V. Agnew, $800, travel, $23; Dr. G. R. Baker, $600; Dr. J. H. Wright, $700	2,123 00
Medical attendance, $446; hospitals, $1,217; relief, $4,621.23	6,284 23
Farm implements, etc., $253.02; agent's travel, $199.95; upkeep of car, $705.65	1,158 62
Dodge car, $1,575, less $350 allowed on used Ford car	1,225 00
Rents, office, $180, garage, $36; office expenses, $355.89; sundries, $238.13	810 02
Inspectorates ($13,798.41)—	
Commissioner, W. E. Ditchburn, Victoria: salary, $3,660; travel and outlay, $799.51; office expenses, $304.81; freight and cartage, $141.88	4,906 20
Supervisor of Indian orchards, W. B. Anderson, Victoria: salary, $1,740, bonus, $50; travel and outlay, $1,533.54	3,323 54
Clerk-stenographers, Victoria: Nora K. Edwards, Apr. 7 to May 31, $144; Helen M. Milne, 7 m. to Dec. 31 at $1,080, 3 m. to Mar. 31 at $1,140, (transferred from Okanagan agency); Alice M. Whitwell, 2 m. to May 31, $190	1,249 00
Junior clerk-stenographer, Victoria, Kathleen Denny, 6 m. at $660, 6 m. at $720	690 00
Temporary clerks, Victoria: W. J. Bowden, 2 d., $6; R. Ditchburn, 43½ d., $152.25	158 25
Inspector of agencies, grade 2, G. S. Pragnell, Kamloops: salary, 3 m. at $2,400, 9 m. at $2,520; travel and outlay, $824.01; office expenses, $157.41.	3,471 42
Surveys, roads, irrigation and dyking ($31,298.48)—	
Salaries: surveyor, A. H. Green, B.C.L.S., $720; irrigation specialist, G. W. B. Nelson, $1,800, bonus, $40, travel and outlay, $600.89	3,160 89
Canoe Creek survey, D. M. MacKay, B.C.L.S.: services, 6 d., $90; field notes and plans, $10; labour, 9 d., $25; board of men, $21.75; telegrams, $1.86	148 61
Clinton irrigation ditch, F. W. Engman, contract for completion of ditch, $479.67; supplies and provisions, $312.43	792 10
Kwawkewlth agency survey, H. M. T. Hodgson, B.C.L.S.: services, 81 d., $1,275; labour, 273½ d., $862.64; travel, $130.98; hire of launch, 60 d., $600; camping equipment, $136.70; supplies, $380.16; hire of boats, $41.05; gasoline, etc., $82.52	3,509 05
Lower Kootenay reserve, H. F. Helmsing, agent, labour, 40 d	160 00
Lytton-Lillooet road, G. S. Pragnell, inspector: labour, 189 d., $189; provisions, $356.04; supplies and equipment, $779.19	1,324 23
Nanaimo reserves, O. B. N. Wilkie, B.C.L.S.: services, 28 d. $420; travel and outlay, $118.65; labour, 74½ d., $364; iron posts, $22.50	925 15
North Thompson reserve, J. E. Ross D.L.S.: services, in field, 41 d., $820, in office, 10 d., $200; iron posts, $10; total, $1,030, less $26.66 paid in 1923-24	1,003 34

Vote 283—British Columbia—Concluded—**Colombie-Britannique**—Fin

Surveys, roads, irrigation and dyking—*Conc.*

Quamichan district, J. B. Green, B.C.L.S., services		15 00
Soowahlie reserve, A. O'N. Daunt, agent, material		38 50
Vancouver agency, survey of new reserves, L. S. Cokely, B.C.L.S.: services, 85 d., $1,275; travel, $19.17; launch hire, 56 d., $551.61; labour, 217 d., $579.36; provisions, $264.97; supplies, $121.58; small items, $9.55		2,821 24
Irrigation on various reserves by Water Power Branch ($17,400.37)—		
Chief engineers in charge: R. G. Swan, travel and outlay, $210.24, repairs to car, $214.17, draughtsman, 16 d., $96; C. E. Webb, travel and outlay, $383.81, supplies and equipment, $135.22, installing waterworks and fire hall at Elk Creek, labour per contract, $1,005.63, material, $1,742.14, fire hose, 300 ft. and reel, $230.60, balance of advance refunded to Casual Revenue, 1925-26, $645.90		4,663 71
Survey of Stone reserve, Chilco ranch, assistant engineer, F. R. Archibald: travel and outlay, $165; right of way, $250; supplies and equipment, $1,547.64		1,962 64
Protection of the bank of St. Mary's river, assistant engineer A. Pirie: travel and outlay, $500,40; labour, 858 d., $4,489.80; supplies and equipment, $361.05		5,351 25
Travel and outlay of assistant engineers: M. Balls, travel, etc., $1,607.65; Dodge car, $875; supplies and equipment, $177.97; C. B. Corbould, $75; L. S. George, $37.35; A. L. McNaughton, $125.15; J. H. A. Steven, travel, etc., $1,370.96, upkeep of car, $783.39, labour, $93.50, small items, $86; E. H. Tredcroft, $190.80		5,422 77
		293,827 42
Less—Paid from Vote 363, Provisional Bonus Allowance (Page I—52)		3,142 25
Total		$290,685 17

Charged as follows:—Imputé comme suit:

Salaries—Traitments	65,993 32	
Hospitals, etc.—Hôpitaux	101,693 49	
Relief—Secours	34,598 09	
Aid to Agriculture—Aide aux agriculteurs	6,744 86	
Travelling expenses—Dépenses de voyages	34,326 57	
Office, Miscellaneous and unforeseen—Bureau, dépenses diverses et imprévues	47,328 84	
	$290,685 17	

Vote 284—Yukon

Superintendent, Rev. J. Hawksley, $3,000; travel and outlay, $447.75	3,447 75
Physicians: Dr. N. E. Culbertson, Apr. 1 to Feb. 28, $1,100, travel, $63.75; Dr. A. G. Naismith, Mar. 1 to 31, $100, travel, $12.75; Dr. W. E. Thomson, $1,200.	2,476 50
Board and lodgings, $220; burial expenses, $136.70; hospitals, $4,400; medical attendance, $700; medical supplies, $749.10; relief supplies, $8,027.69; travel of Indians, $161.40; sundries, $111.57	14,506 46
Total	$20,430 71

Charged as follows—Imputé comme suit:—

Relief, medical attendance and medicines—Secours, soins médicaux et médicaments	16,982 96
General expenses—Dépenses générales	3,447 75
	$20,430 71

Vote 285—General—Dépenses en général

Relief for Destitute Indians in Remote Districts—Secours aux Sauvages indigents dans les districts éloignés ($71,275.31)

Relief supplied by Hudson's Bay Co. at the following posts—	
Agamiski, $112.63; Albany, $2,486.95; Attawapiskat, $2,368.11	4,967 69
Barriere, $104.48; Biscotasing, $221.75; Cat Lake, $3,952.85	4,279 08
Clyde, $70.46; Davis Inlet, $43.50; Eastmain, $1,094.95	1,208 91
English River, $735.83; Fort George, $6,295.26; Fort Hope, $363.65	7,394 74
Ghost River, $98.47; Gogama, $453.41; Great Whale River, $6,115.35	6,667 23
Kapisko, $118.49; Lake Savant, $2,063.14; Long Lake, $49.82	2,231 45
Manowan, $703.67; Mattice, $12.45; Mistassini, $584.15	1,300 27
Moose Factory, $1,963.54; Nemiskau, $441.25; Neoskweskau, $162.32	2,567 11
Obiduan, $96.95; Ogoki, $535.98; Opinaga, $307.08; Osnaburg, $4,482.37	5,422 38
Otter River, $40.70; Pond's Inlet, $288.65; Richmond Gulf, $1,853.48	2,182 83
Romaine, $847.74; Rupert's House, $1,600.95; St. Augustine, $56.55	2,505 24
Senneterre, $155.66; Severn, $135.40; Timagami, $239.14	530 20
Trout Lake, $287.21; Waswanipi, $919.15	1,206 36
Relief supplied by Revillon Bros., at the following posts—	
Albany, $1,010; Attawapiskat, $1,222.60; Eastmain, $539.70	2,772 30
English River, $4,036.03; Fort Chimo, $1,634.67; Fort George, $3,754.13	9,424 83
Fort Hope, $1,134.70; Ghost River, $50.46; Grand Lac, $27.73	1,212 89
Great Whale River, $1,712.44; Kapisko, $148.74; Kitchie Mattawa, $1,534.63	3,395 81
Moose River, $976.73; Negatosaki, $101.34; Nemiskau, $559.77	1,637 84
Northwest River, $703.75; Port Harrison, $912.44; Rupert, $1,625.25	3,241 44
Richmond Gulf, $397.03; Wakeham Bay, $663.72; Winisk, $509	1,569 75
Relief supplied by various dealers at the following posts—	
Albany, $62.48; Cleete, $372.45; Gaspé, $265.68; Ombabika, $10.60; Pagwa River, $25; Tessingaksoak, $351.90	1,088 11
Medical attendance, $165.45; medical supplies, $91.53	256 98
Care and maintenance, $310; burials, $66.55; travel, $148.35	524 90
Unpacking and repacking supplies, freight, etc	3,686 97

Prevention of the Spread of Tuberculosis—Mesures préventives contre la propagation de la tuberculose ($34,984.09)

Nova Scotia ($9,112.34)—	
Medical and dental services, $286.60; hospitals, $5,078.65	5,365 25
Relief, $3,198.19; travel, $103.20; repairing houses, $445.70	3,747 09
New Brunswick ($7,990.80)—	
Hospitals, $4,681.55; nursing, $241.75; relief, $1,998.66	6,921 96
Burials, $49.30; repairing houses, $901.33; travel, $118.21	1,068 84
Prince Edward Island: hospitals, $362; relief, $148.50; sundries, $6.68	517 18
Quebec: medical services, $29; hospitals, $420; sundries, $64.38	513 38
Ontario ($15,042.94)—	
Medical attendance, $422.50; hospitals, $14,047.01	14,469 51
Relief, $59.75; burials, $169; travel, $344.68	573 43
Manitoba, hospital treatment	18 90
British Columbia ($1,788.55)—	
Medical attendance, $207; hospitals, $1,437.45; relief, $144.10	1,788 55

Epidemic of Smallpox and other Diseases—Epidémie de variole et autres maladies ($4,504.62)

Nova Scotia, vaccine points	3 22
New Brunswick: guard and nurse, 40d., $80; relief, $107.12	187 12
Quebec: medical services, $97; drugs, $42.38; sundries, $48.69	188 07
Ontario: physician, Dr. W. H. Woods, 8.87 m. to Mar. 31, $221.25; medical services, $751.75; drugs, etc., $122.20; travel, $45.74; relief, $136.62	1,277 56
Manitoba: guard and nurse, 30d., $101; relief, $712.72; cartage, $74.50	888 22
British Columbia: medical services, $256; hospitals, $117; travel of doctors, $97; vaccine points, 6,115, $398.38; guards, 135 d., $550; relief, $502.45; sundries, $39.60	1,960 43

Vote 285—General—Concluded—Dépenses en général—Fin

General, Legal Expenses—En général: Services professionnels d'hommes de loi ($7,737.02)

Bain, Bicknell, MacDonald & Gordon, Toronto	2,705 63
Beaulieu, Gouin, Marin & Mercier, Montreal	264 70
Beck, A. E., Vancouver, $7.50, overpaid, $7.50; Brais, Audette, Garneau & Lorrain, Montreal, $175	190 00
Chisholm, A. G., London, $469.34; Clarke, J. A., Edmonton, $57.29	526 63
Cross, Jonah, Hugg & Forbes, Regina, $1; Demers, A. S., Newcastle, $38.10	39 10
Ellis, J. N., Vancouver, $675.08; Fisher, A. I., Fernie, $377.28	1,052 36
Greig, W. C., Ottawa, $25; Huycke, W. F., Peterborough, $86.05	111 05
McCarthy, W. C., Ottawa, $500; McEwen, M. W., Brantford, $50	550 00
McRae, J. D., Portage la Prairie, $10; Mulligan & Mulligan, Sudbury, $729.90	739 90
Roscoe, B. W., Kentville, $51.25; Rowlings, G. A. R. Sydney, $1,326.68	1,377 93
Sinclair, R. V., Ottawa, $109.72; Williams & Gonzales, Prince Rupert, $70	179 72

Surveys, Ontario, Quebec and Maritime Provinces—Arpentages, Ontario, Québec et Provinces maritimes ($1,977.64)

Cambridge reserve, N.S., A. Brown, L.S., services	12 50
Fort William reserve, Ont., Phillips and Benner, D.L.S., detailed under Trust Account No. 10, Interest, see Page	619 50
Middle River reserve, N.S., J. S. McLean, L.S.: services, 8½ d., $85; plans, $20; travel, $10.40; assistants, 28½ d., $71.25; iron posts, $4.80	191 45
Oliphant and Howdenvale, Ont., C. P. Lord, preparing plans, 16 d.	54 19
Tuscarora Township, Ont., C. C. Fairchild, D.L.S.: services, 4 d., $80; plans, $20; assistance, $20; small items, $21.60	141 60
Fairchild, W. H., D.L.S., Ottawa, (inspecting) travel	35 43
White, W. R., O.L.S., Ottawa ($922.97)—	
Georgian Bay: travel and outlay, $68.60; assistance, 22 d., $88; hire of boat, 14 d., $140; supplies and equipment, $84.67; express, etc., $23.66	404 93
Oka agency, travel, $14.60; Rama agency, travel, $48.30; assistance, 2 d., $12	74 90
Roseneath reserve: travel and outlay, $23.85; assistance, $12	35 85
Shannonville reserve: travel, $50.12; assistance, 3 d., $18; small items, $24.86	92 98
Wiarton reserve: travel and outlay, $55.15; assistance, 14 d., $63; hire of car, 8 d., $54.30; supplies and equipment, $18.70; express, etc., $16.05	207 20
Blueprints, $82.02; instrument case, $14.25; small items, $10.84	107 11

Printing, Stationery, etc., Outside Service—Impressions, papeterie, etc., Service extérieur ($8,769.89)

Public Printing and Stationery Dept.: printing, binding and lithographing, $5,717.22; parliamentary publications, $7.85	5,725 07
Public Printing and Stationery Dept.: office diaries, 195, $282.75; typewriters, 4, $601; stationery supplies, $2,127.87	3,011 62
Stationery purchased from commercial firms, $8; express, $25.20	33 20

Payments to Indians on Surrender of Lands—Payé aux Sauvages pour rétrocession de terrains ($24,000)

Saddle Lake agency, at $100 each: Saddle Lake band, 308 Indians; Blue Quill band, 102 Indians; Jas. Seenum's band, 260 Indians, total $67,000, less $43,000 paid by Soldier Settlement Board	24,000 00

Registration Fees—Honoraires d'enregistrement ($220.25)

Registration of births, deaths and marriages at 25c.	220 25
Total	$ 153,468 82

Vote 286—Indian Education—Instruction des Sauvages

Residential Schools, Ontario—Pensionnats, Ontario ($201,005.16)

Albany Mission: grant, 12 m. to Dec. 31 at $165 per capita, $4,635.67; footballs, $16.05; machinery supplies, $412.25; freight, $1,093.39; labour on new school, 808 d., $2,722	8,879 36

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residential Schools, Ontario—Con.—*Pensionnats, Ontario*—Suite

Cecilia Jeffrey: grant, 12 m. to Dec. 31 at $165 per capita, $10,993.12, less $2,500, paid in 1923-24, $8,493.12; grant to pupil training in hospital, $165; medical attendance, $93; nurses, A. Reid, $600, M. E. White, $83.57; hospital fees, $1,030.75; drugs and medical supplies, $226.66; burial expenses, $28; travel, $317.88; small items, $27.25; installing electric lighting plant, $2,627.16.....	13,692 39
Chapleau: grant, 12 m. to Dec. 31 at $140 per capita, $9,766.30, less $2,700 paid in 1923-24, $7,066.30; advance on grant for March quarter, 1925, $2,000; legal expenses, $36.28; dentistry, $18.15; hospital fees, $140; drugs, medical supplies, etc., $155.59; travel, $79.50; hot water tank, installed, $257.47; general repairs, $384.35; building laundry, balance due, $548.62, contractor's commission at 10 per cent, $683.85; cottage, moving and re-building, $1,339.70, installing heating system, $235, various labour, $287.50.....	13,232 31
Fort Frances: grant, 12 m. to Dec. 31 at $140 per capita, $11,173.75, less $2,200 paid in 1923-24, $8,973.75; inspection, $26; drugs and medical supplies, $127.20; blackboards, $111.02; motor and fittings, $138.19; rent of land, $88.18; mechanic's services and expenses, 35 d., $267.45; repairs, to barn, $985, to water system, $430.53; small items, $70.43.....	11,217 75
Fort William: grant, 12 m. to Dec. 31 at $140 per capita, $3,752.35, less $800 paid in 1923-24, $2,952.35; inspection, $12.25; physician, Dr. Gillie, $100; small items, $39	3,103 60
Kenora: grant, 12 m. to Dec. 31 at $140 per capita, $7,911.05, less $3,250 paid in 1923-24, $4,661.05; advance on grant for March quarter, 1925, $990; inspection, $29.50; hospital fees, $25.80; drugs and medical supplies, $109.98; travel, $128.82; bake oven, $203.86; small items, $20.25; installing baths and repairing water system, $1,013.02; material and equipment for barn, $1,113.26; general repairs, etc., $860.81; labour, 333⅔ d., $1,492.59.....	10,648 94
McIntosh ($63,328.24)—	
Desks and benches, $679.50; material for fixtures, etc., $1,355.15.....	2,034 65
Beds and mattresses, $845.64; furniture, $894.70; house furnishings, $1,189.91	2,930 25
Range and oven, $493.25; sewing machines, $153.60; fire extinguishers, $177.55	824 40
Temporary water system, $713.12; electrical supplies and telephone line, $601.15	1,314 27
Lumber, building material and hardware, $961.85; small items, $49.15.....	1,011 00
Land for school site, 325.35 acres, $976.05; labour, clearing site, 1,025$\frac{3}{10}$ d., $3,969.20	4,945 25
Surveyor's services and expenses, $296.45; advertising for tenders, $19.20...	315 65
Inspector of construction, A. Gauthier, Sept. 18 to Feb. 21, 67¼ d. at $6....	406 50
Building school, J. H. Simmons: contract, $47,600; extra contract for eavestrough, $964; various extras, $982.27	49,546 27
Mohawk Institute: grant, 12 m. to Dec. 31 at $160 per capita, $18,479.60, less $4,400 paid in 1923-24, $14,079.60; advance on grant for March quarter, 1925, $2,500; inspection, $36; hospital fees, $135; drugs and medical supplies, $94.66; care of churchyard and grounds, $100; pupils' holiday maintenance, $72.13; various repairs, $864.20; small items, $45.15.....	17,926 74
Moose Fort: grant, 12 m. to Dec. 31 at $165 per capita, $4,567.61, less $1,000 paid in 1923-24, $3,567.61; advance on grant for March quarter, 1925, $700; travel, $42.89; fire extinguishers, $38.80; supplies and repairs, $199.06.....	4,548 36
Mount Elgin Institute ($18,629.85)—	
Grant, 9 m. to Dec. 31 at $120 per capita, $11,250; inspection, $50.40.....	11,300 40
Advance on grant for March quarter, 1925, $3,500; nurses, $89.....	3,589 00
Physician, Dr. Woods, $250, extra services, $300; hospital fees, $82.50.....	632 50
Drugs and medical supplies, $101.68; rent of land, 2 y., $226; small items, $111.85	439 53
Water tanks and heater, $339.78; paint, lumber, hardware, etc., $800.19....	1,139 97
Laying water main pipes, $723; various labour and repairs, $482.53.....	1,205 53
Installing heating system, Eggett & Co., contract and extra plumbing, $6,698.20, less $375.28, material not used and $6,000 paid in 1923-24....	322 92
Shingwauk Home: grant, 12 m. to Dec. 31 at $140 per capita, $9,599.45, less $2,400 paid in 1923-24, $7,199.45; advance on grant for March quarter, 1925, $2,000; inspection, $22; drugs and medical supplies, $106.20; clothing, $329.40; plumbing, $78.98; small items, $74.09	9,810 12

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residental Schools, Ontario–Conc.—*Pensionnats, Ontario*–Fin

Spanish River: grant, 12 m. to Dec. 31 at $140 per capita, $31,203.33, less $7,500 paid in 1923-24, $23,703.33; inspection, $87; physician, Dr. G. R. Jones, $300; medical services and hospital fees, $150.50; drugs and medical supplies, $324.41; desks and chairs, $523.90; fire extinguishers, $165.60; travel, $569.46; small items, $163.30 ..... 25,987 50

Residential Schools, Manitoba—Pensionnats, Manitoba ($285,082.93)

Birtle: grant, 12 m. to Dec. 31 at 165 per capita, $11,811.91, less $2,500, paid in 1923-24, $9,311.91; inspection, $17.75; physician, Dr. P. W. Head, $400; hospital fees and medical supplies, $188.63; desks and chairs, $218.81; furnace, $305.40; travel, $110.95; alterations to school, $2,000.01; building two-roomed school, plans, etc., $63.75, material and equipment, $3,416.97, labour, $1,245.06 ..... 17,279 24

Brandon ($28,752.71)—

Grant, 12 m. to Dec. 31 at $170 per capita, $20,534.30, less $4,000 paid in 1923-24 ..... 16,534 30

Advance on grant for March quarters, 1925, $5,000; special tuition grant, $50. 5,050 00

Inspection, $60; medical attendance, $479; hospital fees, $262 ..... 801 00

Nurses: Mrs. I. Schaus, $623.33, bonus, $315; Mrs. R. McFarlane, $25 ..... 963 33

Drugs and medical supplies, $318.03; travel, $519.04 ..... 837 07

Furnace, $499.55; plumbing, tinsmithing, etc., $738.96; small items, $183.70.. 1,422 21

Various material, repairs and building, $2,533.10; labour, 216½ d., $611.70.... 3,144 80

Cross Lake ($42,931.25)—

Grant, 12 m. to Dec. 31 at $165 per capita, $13,969.30, less, $3,100, paid in 1923-24 ..... 10,869 30

Drugs and medical supplies, $718; felt, 78 rolls, $350.50 ..... 1,068 50

Washing-machine and curb extractor, $900; boiler, $2,065; engines, 2, $633.11. 3,598 11

Building addition to school: lumber and building material, $6,001.62; hardware, plumbing, etc., $7,680.90: electrical supplies, $304.59; paint and oil, $324.08; travel, $219.15; freight, $4,748.60; labour, 40 wk., $1,000, 1,421 d., $7,584.90, total, $27,863.84, less, $468.50 overpaid to foreman in 1923-24. 27,395 34

Elkhorn ($26,933.66)—

Grant in lieu of per capita grant, prior to reception of pupils 2,161 95

Grant, 12 m. to Dec. 31 at $170 per capita, $12,458.98, less, $1,000 paid in 1923-24 ..... 11,458 98

Advance on grant for March quarter, 1925, $2,000; inspection, $15 ..... 2,015 00

Drugs and medical supplies, $271.93; desks, $188.41; beds and bedding, $353.01 813 35

Horses, 4, $350; harness, jumper and plough, $200.62; small items, $252.... 802 62

Various utensils, hardware, paint, etc., $1,021.53; fencing, $206 ..... 1,227 53

Moving outbuildings, $592.30; repairs, $325.50; travel, $1,286.23 ..... 2,204.03

Supplying and installing various equipment: electric lighting plant, $4,505.55; drying tumbler, $1,110.99; pump engine for septic tank, $190.02; hot water boiler in principal's residence, $443.64 ..... 6,250 20

Fort Alexander: grant, 12 m. to Dec. 31 at $140 per capita, $11,811.80, less $2,300 paid in 1923-24, $9,511.80; drugs and medical supplies, $173.05; hospital fees, $134.75; travel, $51.52; range, $631.90; part payment on plough and tractor, $920; electric engine, 15 h.p., $1,453.19; various material, repairs and painting, $739.68; small items, $80.55 ..... 13,696 44

Mackay: grant, 12 m. to Dec. 31 at $140 per capita, $10,352.65, less $2,600 paid in 1923-24, $7,752.65; advance on grant for March quarter, 1925, $2,000; inspection, $42.86; dentist, nurse and hospital fees, $180.50; drugs and medical supplies, $194.60; desks, $88.80; lumber, paint, etc., $1,160.07; painting school, $375; plumbing and repairs, $594.85; building pump-house, $459.69; travel, $86.65; small items, $153.88 ..... 13,089 55

Norway House: grant, 12 m. to Dec. 31 at $165 per capita, $17,077.53, less $4,000 paid in 1923-24, $13,077.53; advance on grant for March quarter, 1925, $4,000; nurse, $40; antitoxin, $269.10; expenses recruiting pupils, $186.25; fencing, $347.63; batteries, $458; lumber and building material, $564.57; repairs to water system, etc., $788.18; small items, $80.25 ..... 19,811 51

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residental Schools, Manitoba-Conc.—*Pensionnats, Manitoba*-Fin

Pine Creek: grant, 12 m. to Dec. 31 at $165 per capita, $13,075.93, less $2,600 paid in 1923-24, $10,475.93; inspection, $33.50; small items, $79.56; valuating property, $300; purchase from Roman Catholic Church of property consisting of land, buildings, other improvements, live stock, chattels and effects, (P.C. 2063, Nov. 26, 1924) $89,000	99,888 89
Portage la Prairie: grant, 9 m. to Dec. 31 at $140 per capita, $9,450; inspection, $15; medical services, Dr. G. A. Hassard, $325; dentists, $286; nurse, J. Watson, 11 m., $550; hospital fees, $53.50; drugs, medical supplies, etc., $226.21; travel, $228.32; use of hydrants and stand pipe, $150; re-tubing boiler, $630; repairing and painting school, $402	12,316 03
Sandy Bay: grant, 12 m. to Dec. 31 at $140 per capita, $9,493.40, less $1,900 paid in 1923-24, $7,593.40; hospital fees, $33.25; drugs and medical supplies, $257.25; small items, $84.10; installing tanks and repairing plumbing, $363; painting school building, $2,052.55	10,383 55

Residential Schools, Saskatchewan—Pensionnats, Saskatchewan ($369,183.65)

Beauval: grant, 12 m. to Dec. 31 at $165 per capita, $10,493.17, less $2,500 paid in 1923-24, $7,993.17; medical services, $289.25; drugs and medical supplies, $625.46; dough-mixer, $369; generator, $228.85; boilers, tanks, basins, etc, $2,250.33; freight, $45.23	11,801 29
Cowessess: grant, 12 m. to Dec. 31 at $165 per capita, $11,717.45, less $2,800 paid in 1923-24, $8,917.45; advance on grant for March quarter, 1925, $1,200; inspection, $35; drugs and medical supplies, $224.38; installing bake-oven, $266.14; laundry equipment, $815.92; small items, $100.83	11,559 72
Duck Lake ($169,579.53)—	
Grant, 12 m. to Dec. 31 at $165 per capita, $18,487.83, less $4,200 paid in 1923-24	14,287 83
Physician, Dr. N. H. Touchette, $200; medical services, $287	487 00
Hospital fees and medical supplies, $258.24; burial expenses, $61.35	319 59
Inspection, $35; legal expenses *re* purchase of farm, $123.56	158 56
Purchase of farm, 707.99 acres, from Roman Catholic church (P.C. 2173, Dec. 22, 1924)	21,239 70
Mattresses, blanket cloth, $1,317.99; sewing machines, 7, $294.17	1,612 16
Range, $459.60; various utensils and furnishings, $1,048.93	1,508 53
Hardware, paint, etc., $339.61; small items, $35.70	375 31
Constructing cupboards, etc.: carpentering, $352.35; fuel and firing, $269.46.	621 81
Installing electrical equipment: battery, $2,400; engine, $1,702.85; motor, $308.03; various expenditure, $1,668.41	6,079 29
Advertising for tenders for building school, $92.59; blue prints and specifications, $306.27	398 86
Building school, Smith Bros. & Wilson: contract, $126,840, less 10 per cent retained, $114,156; outside galleries, cistern and various extras, $6,913.69.	121,069 69
Inspector of construction, A. Taillon, July 12 to Feb. 28: services, 195 d., $1,194; expenses, $227.20	1,421 20
File Hills ($39,476.85)—	
Grant, 12 m. to Dec. 31 at $140 per capita, $10,414.60, less $2,000 paid in 1923-24	8,414 60
Tuition grant for two pupils, $100; inspection, $35; travel, $191.70	326 70
Medical attendance, $216; drugs and medical supplies, $335.97	551 97
Purchase of land, 413.35 acres, from Presbyterian church	3,000 00
Furniture and house furnishings, 550.62; laundry equipment, $1,049.96	1,600 58
Installing, plumbing and heating, $5,200.85; electricity, $676.39	5,877 24
Installing furnace in principal's residence, $300.05; small items, $157.97	458 02
Building principal's residence and addition to school, and general repairs: drawings, $107; material, $11,219.90; board and horse feed, $412.98; horses, 4, $300; mason work, $1,371.15; plastering, $812.32; labour, 47d., $121.50, 6,624 hr., $4,236.23; various labour and expenditure, $387.61	18,968 69
Inspector of construction, J. D. Ruttan, May 19 to July 5: services, 34 d., $204; expenses, $75.05	279 05

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residental Schools, Saskatchewan–Conc.—*Pensionnats, Saskatchewan*–Fin

Gordon's: grant, 12 m. to Dec. 31 at $140 per capita, $13,571.95, less $2,000 paid in 1923-24, $11,571.95; advance on grant for March quarter, 1925, $1,200; inspection, $35; medical services, $258.32; hospital fees, $410.50; drugs and medical supplies, $279.76; travel, $27.02; various supplies, $109.88..... 13,892 43

Lac la Ronge: grant, 12 m. to Dec. 31 at $165 per capita, $16,285.50, less $3,000 paid in 1923-24, $13,285.50; advance on grant for March quarter, 1925, $3,000; drugs and medical supplies, $660.12; desks, $321.20; engine and batteries, $463.54; freighting and transporting pupils, $571.20; various supplies and repairs, $228.47; construction, laundry $1,199.15, verandah $951.40, chimneys $150; moving and re-erectnig saw-mill, $500..... 21,330 58

Muscowequan's: grant, 12 m. to Dec. 31 at $165 per capita, $9,775, less $2,100 paid in 1923-24, $7,675; advance on grant for March quarter, 1925, $600; inspection, $35; medical services and supplies, $197.52; registration fee and legal expenses *re* property purchased in 1923-24, $114.33; repairs and alterations, $464.58; small items, $181.10..... 9,267 53

Onion Lake, Church of England: grant, 12 m. to Dec. 31 at $140 per capita, $5,944.05, less $1,100 paid in 1923-24, $4,844.05; advance on grant for March quarter, 1925, $1,000; inspection, $35; medical supplies and nurse's fee, $125.51; small items, $104.10; advertising for tenders for building school, $30.72; specifications and blue prints, $114.65; compensation for land and removal of buildings, etc., on site of new school, $785; making wells, $495.30, drilling, 625 ft., $937.50..... 8,471 83

Onion Lake, Roman Catholic: grant, 12 m. to Dec. 31 at $140 per capita, $7,651, less $1,600 paid in 1923-24, $6,051; inspection, $35; drugs and medical supplies, $64.02 ..... 6,150 02

Qu'Appelle ($50,576.51)—

Grant, 12 m. to Dec. 31 at $170 per capita, $37,722.99, less $8,500 paid in 1923-24 ..... 29,222 99

Advance on grant for March quarter, 1925, $6,000; inspection, $35..... 6,035 00

Physician, Dr. W. Hall, $600; drugs and medical supplies, $569.84; travel, $185.20 ..... 1,355 04

Handicraft instructor, $240; maintenance and medical treatment, $409.50... 649 50

Linoleum and carpet, $861.75; beds, $107.36; small items, $238.83..... 1,207 94

Construction, alterations and repairs: material, $3,435.21; tables and benches, $263.75; boys' playroom and chapel, $961.16; sleeping verandahs, $938.70; cattle shed, $514.62; plumbing, tinsmithing, etc., $2,435.89; electric wiring and fixtures, $232.05; labour, 4,724¾ hr., $2,846.65; various labour and expenses, $454.01; inspector of construction, J. D. Ruttan, 4 d., $24..... 12,106 04

Round Lake: grant, 12 m. to Dec. 31 at $165 per capita, $9,952.79, less $1,600 paid in 1923-24, $8,352.79; inspection, $35; drugs and medical supplies, $212.96; legal expenses *re* property purchased in 1923-24, $41.89; class-room and house furnishings, $224.99; washing machine, $447.58; furnace, installed, $255; small items, $120.91; material for building and repairs, $2,867.81; contract and extras for building at school, $1,126.77; labour, $304.60; inspectors of construction, J. D. Ruttan, 14 d. to July 5, $84, W. P. Bayne, July 13 to Sept. 30, 69 d., $342, expenses, $112.15..... 14,528 45

Thunderchild's: grant, 12 m. to Dec. 31 at $165 per capita, $13,088.19, less $2,200 paid in 1923-24, $10,888.19; inspection, $35; medical services and supplies, $374.96; small items, $106.35; contract and extras for building barn, $1,144.41. 12,548 91

Residential Schools, Alberta—Pensionnats, Alberta ($291,428.06)

Blood, Roman Catholic: grant, 12 m. to Dec. 31 at $140 per capita, $9,182.25, less $1,937.98 paid in 1923-24, $7,244.27; advance for beef, deducted from grant for March quarter, 1925, $212.32; grant for teachers' summer course, $174; inspection, $70; material for barn, $575.26; small items, $196.78; drilling well, $485.29 ..... 8,957 92

Blue Quills: grant, 12 m. to Dec. 31 at $165 per capita, $9,900, less $2,200 paid in 1923-24, $7.700; inspection, $70; drugs and medical supplies, $206.38; desks, $29.16 ..... 8,005 54

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residential Schools, Alberta—Con.—*Pensionnats, Alberta*—Suite

Crowfoot ($11,399.41)—	
Grant, 12 m. to Dec. 31 at $140 per capita, $8,814.05, less $2,000 paid in 1923-24	6,814 05
Inspection, $70; fee for school fair, $50; small items, $91.20	211 20
Installing electric lighting plant, Brotherston Electric Co., Ltd.: contract, $5,825; extras, $1,164.07; total, $6,989.07, less $4,400 paid in 1923-24	2,589 07
Paint, building material, etc., $653.79 ;overpayment, $3; painting $333.45	990 24
Plumbing, $374.35; digging well, $218.30; building toilets, $182	774 65
Inspector of construction, E. Gardner Smith, 2½ d., $15, expenses, $5.20	20 20
Edmonton ($23,613.86)—	
Grant in lieu of per capita grant, prior to reception of pupils, $3,163.10, less $800 paid in 1923-24	2,363 10
Grant, 9 m. to Dec. 31 at $170 per capita, $10,002.37; inspection, $35	10,037 37
Advance on grant for March quarter, 1925, $3,000; travel, $166.10	3,166 10
Medical attendance, $657.50; drugs and medical supplies, $111.08	768 58
Sales tax on purchases in 1923-24: contractor's supplies, $1,387.11; desks, $42.19	1,429 30
Refrigerators, 2, $317.05; bread-mixer, $832.10; separator, $163.70	1,312 85
Engine, motor, etc., $674.74; furnace (farmer's house), $103; small items, $187.30	965 04
Construction and repairs: material, for hog pen, $593.29, cow barn, $847.76; various material and labour, $688.53; plumbing, etc., $1,254.94	3,384 52
Inspector of construction, Chas. May, March 1-26; services 22 d., $132; expenses, $55	187 00
Ermineskins: grant, 12 m. to Dec. 31 at $165 per capita, $15,811.52, less $3,000 paid in 1923-24, $12,811.52; inspection, $70; drugs and medical supplies, $147.45; beds, $114.03; sewing machine, $38.40	13,181 40
Fort Chipewyan: grant, 12 m. to Dec. 31 at $165 per capita, $6,435; less $1,400 paid in 1923-24, $5,035; arrears of grant, $34.66; pump and fittings, $217.25; small items, $7.56	5,294 47
Lesser Slave Lake, Church of England: grant 12 m. to Dec. 31 at $165 per capita, $2,373.52 less $350 paid in 1923-24, $2,023.52; advance on grant for March quarter, 1925, $300; inspection, $70; small items, $99.49; building material, $326.55; labour, 230 hr., $115	2,934 56
Lesser Slave Lake, Roman Catholic: grant, 12 m. to Dec. 31 at $165 per capita, $5,775, less $1,100 paid in 1923-24, $4,675; inspection, $70; small items, $34.57	4,779 57
Old Suns ($10,830.10)—	
Grant 12 m. to Dec. 31 at $140 per capita, $8,255.80, less $1,700 paid in 1923-24	6,555 80
Advance on grant for March quarter 1925, $1,500; inspection, $70	1,570 00
Fee for school fair, $50; sewing machines, $83.60; ensilage cutter, $199.75	333 35
Gasoline tank, $155; rain tank and heater, $100; small items, $117.93	372 93
Construction and repairs: building cupboards, $253.05; contract installing motors, etc., $500; various material and repairs, $742.97; labour on out-buildings, 698 hr., $477.65	1,973 67
Inspector of construction, E. Gardner Smith, 3 d., $18, expenses, $6.35	24 35
Peigan, Church of England: grant, 12 m. to Dec. 31 at $140 per capita, $4,285.75, less $1,047.92 paid in 1923-24, and $7.92 over refunded for beef, $3,229.91; advance on grant for March quarter, 1925, $700; inspection, $70; drugs and medical supplies, $173.98; desks and chair, $132.41; various material and repairs, $195.85; small items, $29.50	4,531 65
Peigan, Roman Catholic: grant, 12 m. to Dec. 31 at $140 per capita, $4,900 less $1,117.04 paid in 1923-24, $3,782.96 ($27.84 not yet deducted); advance for beef deducted from grant for March quarter, 1925, $160.72; grant for teachers' summer course, $174; inspection, $70; drugs and medical supplies, $62.10; engine, $169.58; paint, $230.05; installing furnace, $1,615.75; expenses re-building stable, $283.50; various material and repairs, $267.09	6,815 75

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residental Schools, Alberta–Conc.—*Pensionnats, Alberta*–Fin

St. Albert: grant, 12 m. to Dec. 31 at $165 per capita, $15,552.98, less $3,200 paid in 1923-24, $12,352.98; tuition grant for pupil, $37.50; inspection, $70; physician, Dr. A. Giroux, $200; medical services, $208; drugs and medical supplies, $282.46; desks and chair, $184; separator, $77.48; building material, $1,153.62; small items, $127.15; erecting dining pavilions and fence, $2,162.21	16,855 40
St. Bruno: grant, 12 m. to Dec. 31 at $165 per capita, $13,200, less $3,000 paid in 1923-24, $10,200; inspection, $35; desks and chairs, $714.40; beds, $197.50; small items, $77.23; material and labour on basement, $1,224.15	12,448 28
St. Paul's ($143,123.32)—	
Grant, 12 m. to Dec. 31 at $140 per capita, $9,385.60, less $2,039.52 paid in 1923-24	7,346 08
Advance on grant for March quarter, 1925, $1,500; inspection, $70	1,570 00
Nurse, $100; drugs and medical supplies, $110.98; desks and chairs, $964.55.	1,175 53
Beds, mattresses and pillows, $1,822.89; sheeting and blanket cloth, $877.09	2,699 98
Furniture, $2,105.93; range and boiler, $221.95; oven, pot rack, etc., $423.15	2,751 03
Various house furnishings, $1,728.38; storm sashes, $721.67	2,450 05
Horses and harness, $532.10; farm implements and dairy supplies, $302.03..	834 13
Coal and hauling, $710.87; freight and cartage, $139.44; small items, $314.58	1,164 89
Progress payment on contract ($123,231.60) and extras for building school, Claydon Co. Ltd	113,214 41
Constructing furniture: contract $365; labour, 596½ hr., $453.15	818 15
Building and equipping cow and horse barns: material, $2,114.63; labour, 1,862 hr., $1,254.75; various expenses, $228.50	3,597 88
Making well: material, $485.05; drilling, 509 ft., $794.50; installing pump, $25; board and lodging, $134.90	1,439 45
General construction, etc.: material, $1,212.58; hauling, $440.30; services and travel, $172.50	1,825 38
Inspector of construction, E. Gardner Smith, April to Jan.: services, 217 d., $1,302; expenses and outlay, $934.36	2,236 36
Sturgeon Lake: grant, 12 m. to Dec. 31 at $165 per capita, $9,010.64, less $2,000 paid in 1923-24, $7,010.64; inspection, $35; various supplies, $99.54; travel, $64	7,209 18
Vermilion: grant, 12 m. to Dec. 31 at $165 per capita, $2,930.40, less $600 paid in 1923-24, $2,330.40; oculist, $17.50; travel, $62.30	2,410 20
Wabiskaw Church of England: grant, 12 m. to Dec. 31 at $165 per capita, $2,578.11, less $200 paid in 1923-24, $2,378.11; advance on grant for March quarter, 1925, $300; engine, 6 h. p., $289.05	2,967 16
Wabiskaw, Roman Catholic: grant, 12 m. to Dec 31 at $165 per capita, $3,718.27, less $500 paid in 1923-24, $3,218.27; desks, $40.75; fire extinguishers, $48.28.	3,307 30
Whitefish Lake: grant, 12 m. to Dec. 31 at $165 per capita, $2,656.90, less $500 paid in 1923-24, $2,156.90; advance on grant for March quarter, 1925, $300; travel, $15; repairs, $249.50; small items, $41.59	2,762 99

Residential Schools, British Columbia—Pensionnats—Colombie-Britannique
($366,557.47)

Ahousaht: grant, 12 m. to Dec. 31 at $140 per capita, $4,602.75, less $800 paid in 1923-24, $3,802.85; dentistry, $235.50; hospital fees, $97.75; desks, $112.62; small items, $28.15	4,276 87
Alberni: grant, 12 m. to Dec. 31 at $140 per capita, $11,445, less $2,600 paid in 1923-24, $8,845; dentistry, $599; drugs and medical supplies, $201.25; small items, $74.76	9,720 01
Alert Bay (Girls' and Boys'): grant, 12 m. to Dec. 31 at $140 and $170 per capita, $11,016.86, less $2,300 paid in 1923-24, $8,716.86; advance on grant for March quarter, 1925, $1,800; drugs and medical supplies, $148.87; furniture, $180.60; small items, $146.10; clearing land, $1,300; repairs, plumbing, etc., principal's residence, $438.84	12,731 27

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residential Schools, British Columbia—Con.—*Pensionnats, Colombie-Britannique*—Suite

Cariboo: grant, 12 m. to Dec. 31, at $170 per capita, $11,655.89, less $2,800 paid in 1923-24, $8,855.89; drugs, medical, supplies and hospital fees, $179.10; small items, $32.50; labour on dyke, 135 d., $783	9,850 49
Christie: grant, 12 m. to Dec. 31 at $170 per capita, $11,982.87, less $2,500 paid in 1923-24, $9,482.87; advance deducted from grant for March quarter, 1925, $900; dentistry, $475.25; drugs and medical supplies, $219.53; travel, $122.70; small items, $117.44	11,317 79
Coqualeetza ($83,139.58)—	
Grant, 12 m. to Dec. 31 at $170 per capita, $28,778.02, less $6,000 paid in 1923-24	22,778 02
Advance on grant for March quarter, 1925, $6,500; extra tuition grant $100.	6,600 00
Medical services, $147; hospital fees, drugs and medical supplies, $252.58..	399 58
Travel, $368.57; expenses of holiday camp, $218.50; postage, $30	617 07
Manual training fees and supplies, $402.95; desks and chairs, $1,316.57	1,719 52
Sewing machines, $270.36; sheeting, $501.10; blanket cloth, $697.50	1,468 96
Furniture, mattresses and pillows, $5,615.79; house furnishings, $2,407.77..	8,023 56
Electric fixtures, $1,549.66; small items, $147.85; moving outbuildings, $340.	2,037 51
Constructing furniture and equipment: material, $554.38; labour, 1,082 hr., $541	1,095 38
Demolishing old school building: advertising for tenders, $19.84; contract R. H. Brock, $3,300	3,319 84
Progress payment on contract ($123,967) and extras for building school, Baynes & Horie	33,946 39
Inspector of construction, J. C. Robertson, March 1 to Oct. 4: services, 187 d., $1,122; expenses, $11.75	1,133 75
Fraser Lake ($27,533.61)—	
Grant, 12 m. to Dec. 31 at $170 per capita, $22,074.07, less $5,300 paid in 1923-24	16,774 07
Drugs and medical supplies, $287.38; travel, $116.20; rent of siding, $121.22.	524 80
Building material and hardware, $813.80; small items, $191.62	1,005 42
Construction of cow and horse stable: advertising for tenders, $13.77; progress payment on contract ($4,976), A. P. Anderson, contractor, $4,400.	4,413 77
Installing water system at cost: material, $7,105.67; labour, $6,666.90; various expenses, $260.50; contractor's commission at 10 per cent, $1,400.60; installing hydrants, fire-hose, etc., $577.21; total, $16,010.88, less $11,195.33 paid in 1923-24	4,815 55
Kamloops ($117,860.56)—	
Grant, 12 m. to Dec. 31 at $170 per capita, $12,354.74 less $2,600 paid in 1923-24	9,754 74
Dentistry, $60; drugs and medical supplies, $322.96; blankets, $395.40	778 36
Furniture, house furnishings and utensils, $4,682.18; range, $456.75	5,138 93
Sewing machines, 6, $339.60; drag saw, $210.60; small items, $169.79	719 99
Electrical fixtures, $569.16; building transmission line, $965.90	1,535 06
Plumbing, $377.46; various material and labour, $469.60	847 06
Progress payment on contract ($91,785) for building part of school, Thomas Carson, contractor	57,489 05
Erection of girls' wing at school: advertising for tenders, $35.65; specifications and blue prints, $129.12; progress payment on contract ($76,200) Claydon Co. Ltd., contractors, $39,500.10, emergency work, $27	39,691 87
Inspector of construction, W. H. Macaulay, March 1 to Feb. 28: services, 292 d., $1,752; expenses, $153.50	1,905 50
Kitimat: grant, 9 m. to Sept. 30 at $165 per capita, $3,509.13, less $1,000 paid in 1923-24, $2,509.13; corrugated iron, $60	2,569 13
Kootenay ($17,920.08)—	
Grant, 12 m. to Dec. 31 at $170 per capita, $11,666.66, less $3,200 paid in 1923-24	8,466 66
Drugs and medical supplies, $160.77; furniture, $555.15; fire extinguishers, $161.10	877 02
Manual training fees and supplies, $487.81; small items, $157.95	645 76
Construction and repairs: roofing, $2,093.60; plumbing, $210; various material, $1,357.39; labour, 4,369 hr., $4,439.65, total, $8,100.64, less $170 paid in 1925-26	7,930 64

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Residental Schools, British Columbia–Conc.—*Pensionnats, Colombie-Britannique*–Fin

Kuper Island: grant, 12 m. to Dec. 31 at $170 per capita, $13,693.49, less $3,300 paid in 1923-24, $10,393.49; hospital fees, $472.65; alterations and plumbing, $1,274.91; small items, $97.23	12,238 28
Lytton ($21,621.19)—	
Grant, 12 m. to Dec. 31 at $180 per capita, $16,393.50, less $4,000 paid in 1923-24	12,393 50
Advance on grant for March quarter, 1925, $2,500; travel, $157.75	2,657 75
Medical services and hospital fees, $112.25; drugs and medical supplies, $213.35	325 60
Desks, $150; coal, 80 tons, $812; mower, $118.75; small items, $81.59	1,162 34
Cattle and transportation expenses, $865.35; moving silo, $127	992 35
Installing electric plant, $1,129.49; balance of wages for work on water system, $128	1,257 49
Building cow and horse barn, W. M. Orr contract, $10,000; various extras, $1,257.83; total, $11,257.83, less $10,096 paid in 1923-24	1,161 83
Construction of Botanie Lake dam: material, equipment and provisions, $1,786.60; hay and oats, $389; board and lodging, $59; cooking and labour, $335.65; freight and cartage, $100.08; total, $2,670.33, less $1,000 paid from Trust Fund, Account 151	1,670 33
Port Simpson: grant, 12 m. to Dec. 31 at $165 per capita, $2,858.21, less $400 paid in 1923-24, $2,458.21; setting up blackboards, $15	2,473 21
St. Mary's: grant, 12 m. to Dec. 31 at $165 per capita, $17,538.67, less $3,500 paid in 1923-24, $14,038.67; medical services and supplies, $218.20; nurses' fees, smallpox and diphtheria cases, $606; travel, $113.55; municipal taxes, $411.60; purchase of 2 houses and furnishings, $650	16,038 02
Seechelt: grant, 12 m. to Dec. 31 at $170 per capita, $9,735.90, less $1,000 paid in 1923-24, $8,735.90; drugs and medical supplies, $239.29; material for building barn, $871.09; stump puller and brush breaker, $325.76; blasting supplies, $167.55; clearing land, $268.15; small items, $28.12	10,635 86
Squamish: grant, 12 m. to Dec. 31 at $140 per capita, $7,000 less $1,600 paid in 1923-24, $5,400; drugs and medical supplies, $108.62; municipal taxes, $1,093.65; small items, $29.25	6,631 52

Residential Schools Northwest Territories and Yukon Territory—Pensionnats—Territories du Nord-Ouest et du Yukon ($41,887.45)

Carcross, Y. T.: grant, 12 m. to Dec. 31 at $240 per capita, $7,770.60, less $1,800 paid in 1923-24, $5,970.60, advance on grant for March quarter, 1925, $1,500; travel, $194.03; small items, $175.39; covering roof and shingling basement, $811; installing Delco plant and electric wiring, $3,800	12,451 02
Fort Resolution, N.W.T.: grant 15 m. to Dec. 31, at $165 per capita, $8,929.79, less $2,500 paid in 1923-24, $6,429.79; supplies and services, $48.36	6,478 15
Hay River, N.W.T.: grant, 15 m. to Dec. 31 at $165 per capita, $10,312.50, less $3,000 paid in 1923-24, $7,312.50; advance on grant for March quarter, 1925, $1,500; grant towards purchase of motor-boat and other equipment, $500; transportation and freight, $181.76; various repairs, $892.82; small items, $50	10,437 08
Providence Mission, N.W.T.: grant, 12 m. to Dec. 31 at $165 per capita, $9,484.77 less $2,000 paid in 1923-24, $7,484.77; desks, $240.60; travel, $652.75; small items, $37.38	8,415 50
St. Paul's Hostel, Y.T.: grant, 12 m. to Dec. 31 at $240 per capita, $4,914.60, less $900 paid in 1923-24, $4,014.60; travel, $91.10	4,105 70

Day School, Nova Scotia—Externats, Nouvelle-Ecosse ($9,064.65)

Afton: teacher, W. J. Rogers, 9 m. to Dec. 31, $350, bonus, $150; truant officer and janitor, $75; coal, $73.50; small items, $24.15	672 65
Bear River: teacher, Rose L. Ford, 9 m. to Dec. 31, $350, bonus, $150; inspection, $23.20; janitor, $15; wood, $35; small items, $10.80	584 00
Eskasoni: teachers, Bessie Fraser, 3 m. to June 30, $150, bonus, $45, Mary McNeill, 4 m. to Dec. 31, $200, bonus, $105; inspection, $32; truant officer, $25; janitor, $32.50; wood, $197.25; supplies and repairs, $99.30	886 05

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day School, Nova Scotia—Conc.—*Externats, Nouvelle-Ecosse*—Fin

Indian Cove: teacher, Gertrude McGirr, 9 m. to Dec. 31, $385, bonus, $150; inspection, $21; janitor, $38.75; coal, $60; small items, $44.87	699 62
Malagawatch: teacher, Florence Gillis, 12 m. to Dec. 31, $515, bonus, $150; inspection, $10; supplying wood and caretaking, $100; paint and painting, $226.81; small items, $41.40	1,043 21
Middle River: teacher, J. A. MacRae, 9 m. to Dec. 31, $350, bonus, $150, truant officer, $25; janitor, $25; coal, $64.50; small items, $79.71	694 21
Millbrook: teacher, Alma Sheridan, 9 m. to Dec. 31, $350, bonus, $150; inspection, $17.80; truant officer and janitor, $60; wood, $44.50; small items, $10.77	633 07
New Germany: teacher, Mrs. E. B. Penny, 9 m. to Dec. 31, $350, bonus, $150; inspection, $10; supplying fuel and caretaking, $90; supplies, $24.27	624 27
Salmon River: teachers, Geo. J. Coffey, 3 m. to June 30, $150, bonus, $45, Annie Coffey, 4 m. to Dec. 31, $200, bonus, $105; inspection, $22; truant officer, $31.25; janitor, $125; small items, $36.26	714 51
Shubenacadie: teacher, Mrs. A. King, 9 m. to Dec. 31, $350, bonus, $150; inspection, $18.80; truant officer, $18.75; janitor, $18.75; wood, $180; small items, $45.23	781 53
Sydney: teacher, Catherine Gallagher, 9 m. to Dec. 31, $420, bonus, $150; inspection, $23.10; truant officer, $31.25; janitor, 15 m. $60; coal, $31.40; small items, $27.71	743 46
Whycocomagh: teacher, Alex MacDonald, 9 m. to Dec. 31, $420, bonus, $150; truant officer, $40; janitor, $40; coal, $64.30; desks, $67.45; supplies, repairs, etc., $206.32	988 07

Day Schools, New Brunswick—Externats, Nouveau-Brunswick ($21,790.66)

Big Cove: teachers, 3 m. to June 30, E. Whelan, $195, bonus, $90, Mrs. E. Whelan, $135, bonus, $90, 4 m. to Dec. 31, Miriam Dunphy, $240, bonus, $105 (transferred from Woodstock), Elizabeth McDade, $160, bonus, $60; truant officer, $50; janitor, $50; fuel, $168.75; stove, $40; building and repairs, $313.74; small items, $85.56	1,783 05
Burnt Church: teachers, Isabella Driscoll, 3 m. to June 30, $150, bonus, $45, A. Delaney, 5 m. to Jan. 31, $250, bonus, $105; truant officer, $50; janitor, $50; wood, $161; building teacher's residence, material, $830.48, labour, $670; small items, $50.84	2,362 32
Eel Ground: teachers, Mrs. S. G. Savage, 3 m. to June 30, $150, bonus, $45, teaching sewing, $50, Katherine O'Shea, 4 m. to Dec. 31, $200, bonus, $105; truant officer, $50; janitor, $170; desks, $36.85; making well, $78.83; repairs, supplies, etc., $152.46	1,038 14
Eel River: teacher, Eileen Troy, 9 m. to Dec. 31, $350, bonus, $150; truant officer, $25; janitor, $20; coal, $65; repairs and supplies, $136.80	746 80
Kingsclear: teacher, Elizabeth Toner, 8 m. to Jan. 31, $400, bonus, $150, teaching domestic science, $55; truant officer, $30; janitor, $50; wood, $82.50; furnace, $189; paint and painting, $219.29; small items, $128.87	1,304 66
Oromocto: teachers, Elleen Delaney, 4 m. to Sept. 30, $220, advance on March quarter, $100, bonus, $105, teaching domestic science, $25, Edith Delaney, 3 m. to Dec. 31, $165, bonus, $45; truant officer and janitor, $80; wood, $89; paint and painting, etc., $213.37; small items, $63.99	1,106 36
Red Bank: teachers, Mary Hogan, 3 m. to June 30, $150, bonus, $45, Mrs. S. M. Kehoe, 4 m. to Dec. 31, $200, bonus, $105; truant officer and janitor, $80; fuel, $65.93; paint, painting, etc., $107.30; small items, $25.38	778 61
St. Mary's: teacher, Mary Hughes, 9 m. to Dec. 31, $420, bonus, $150; truant officer, $30; janitor, $50; coal, $213.02; fencing, $136.55; paint and painting, $174.94; small items, $79.05	1,253 56
Tobique ($9,474.93)—	
Teacher, Mary Craig, 3 m. to June 30, $150, bonus, $45; rent of room, $30	225 00
Teachers, 4 m. to Dec. 31, Sr. M. Francois, $220, bonus, $105; Sr. M. Isidore, $220, bonus, $105; Sr. M. Rita du Sacre Coeur, $220, bonus, $105	975 00
Truant officer and janitor, $175; wood for school and residence, $257	432 00
Desks, $126.30; various supplies, $113.89	240 19

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, New Brunswick–Conc.—*Externats, Nouveau-Brunswick*–Fin

Tobique—*Conc.*
Teachers' residence and hospital: beds, mattresses and stove, $364.71; general furnishings, $1,047.83; electric light, 6 m. $54.30; electric wiring, fixtures and washer, $730.35; water system, $1,268.33; sewerage system, $425.15; various building and repairs, $237.07; building residence and hospital, contract, C. W. Bowlin, $16,475; total, $20,602.74, less $13,000 paid in 1923-24..... 7,602 74

Woodstock: teachers: 3 m. to June 30, Miriam Dunphy, $180 (transferred to Big Cove), 4 m. to Dec. 31, Sr. Mary Agnetis, $200, bonus, $105, Sr. Mary Michael, $200, bonus, $105, teaching sewing, $25; truant officer and janitor, $64.59; wood, $53.47; repairs, etc., $240.63; small items, $132.16..... 1,305 85

Day Schools, Prince Edward Island—Externats, Ile du Prince-Edouard

Lennox Island: teacher, J. J. Sark, 9 m. to Dec. 31, $330, bonus, $150; truant officer and janitor, $75; coal, $72.88; small items, $8.50..... 636 38

Day Schools, Quebec—Externats, Québec ($54,209.75)

Barriere: teachers, M. M. Godon, June 1 to Jan. 15, $562.50, bonus, $112.50, Esther Foy, June 1 to Aug. 31, $225, bonus, $45, M.C. Downey (transferred from Lake Simon), Sept. 1 to Jan. 15, $337.50, bonus, $112.50; rent, $86.25; sundries, $111.95..... 1,593 20

Bersimis: teachers, 6 m. to Dec. 31, Sr. St. Raphael, $225, bonus, $120, Sr. St. Eugene, $175, bonus, $120; janitor, $20; J. A. Amyot, contractor, construction of a sewage disposal system, contract, $1,200, extras, $85; building material and hardware, $86.01; coal and cartage of same, $495.13; electric fixtures and lights, $269.67; equipment and supplies, $615.17; lighting plant, $287; rent of building, $100; various labour, $204.10; sundries, $86.39..... 4,088 47

Brennan's Lake: teacher, 9 m. to Dec. 31, Mary Sauve, $385, bonus, $150; supplies, etc., $77.40..... 612 40

Caughnawaga Schools (Boys', Girls' and Continuation) and Nuns' residence ($19,226.10)—
Grant for salaries of fourteen teachers, supervisor, Rev. Sister Mary Rose Alma, $5,075, bonuses, $2,272.50..... 7,347 50
Assistant teachers, $280; truant officer, $300; inspections, $174.80..... 754 80
Janitors, G. Latour, $800, bonus, $315, L. Zacharie, $325.01..... 1,440 01
Outlay of supervisor, $374.77; rent of buildings, $112.50; prizes, $98.99.. 586 26
School equipment, $147.40; coal, $1,952.34; wood, $193.50..... 2,293 24
Washing machine equipment, $535.62; gas engine and supplies, $192.10.... 727 72
Machinery parts, supplies and repairs, $683.93; various labour, $1,234.60.. 1,918 53
Express and freight, $95.78; hauling coal, cinders, etc., $427.75..... 523 53
Building repairs and supplies, $1,993.47; boring well, $200..... 2,193 47
Installing, wardrobes and fences, $240.58, closets, $382.65..... 623 23
Plumbing, $485.20; sundries, $332.61..... 817 81

Caughnawaga, Bush: teacher, Mrs. A. Beauvais, 9 m. to Dec. 31, $385, advance on Mar. quarter, $40, bonus, $150; building repairs and supplies, $906.50; coal and wood, $137.25; supplies, $112.43; sundries, $76.45..... 1,807 63

Caughnawaga, Protestant: teachers, W. H. Chapman, Sept. 1 to Oct. 15, $132.50, Nettie V. Green, 2½ m. to Dec. 31, $180, advance on Mar. quarter, $80, bonus, $78.75, Grace Martin, 4½ m. to June 30, less $50 advance, $287.50, bonus, $45; caretaker, $30; school supplies, $115.49; sundries, $101.29..... 1,050 53

Chenail: teachers, Grace McDonald, 3m. to June 30, $165, bonus, $45, Marguerite Gibbons, 4 m. to Dec. 31, $220, bonus, $105; caretaker, $40; coal and wood, $193.18; sundries, $128.17..... 896 35

Chetlain: teachers, Stella Sloane, 3 m. to June 30, $165, bonus, $45, Elzene Gibbons, Sept. 2 to Dec. 31, $220, bonus, $105; caretaker, $50; coal and wood, $91.92; sundries, $117.33..... 794 25

Congo Bridge: teacher, Helen J. White, 9 m. to Dec. 31, $350, bonus, $150; caretaker, $11.25; sundries, $78.75..... 590 00

Cornwall Island: teacher, Geneva Legarde, 9 m. to Dec. 31, $420, bonus, $150; caretaker, $32.50; sundries, $84.25..... 686 75

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Shools, Quebec—Con.—*Externats, Québec*—Suite

Grand Lac Victoria: teachers, Mrs. W. T. Burns, May 9 to Oct. 15, $393.75, bonus, $78.75; Margaret Lester, May 9 to Aug. 31, $318.75, bonus, $56.25; rent of building, $60; sundries, $17.83.	925 33
Fort George: teacher, Rev. W. G. Walton, 3 m. to Mar. 31 at $300, 12 m. to Mar. 31 at $350, bonus, $150; caretaker, $50; rent of building, $110; sundries, $69.44.	819 44
Hunter's Point, Protestant, teacher, Rosie Hanson, 9 m. to Dec. 31	175 00
Hunter's Point, Roman Catholic: teacher, Mildred Toner, 9 m. to Dec. 31, $420, bonus, $150; sundries, $65.14.	635 14
Lake Simon: teachers, Mary Sullivan, 3 m. to Aug. 31, $225, bonus, $45; M. C. Downey, 3 m. to Aug. 31, $225 (transferred to Barriere); sundries, $70.20	565 20
Long Point: teacher, Mrs. Alfred Amesse, 5 m. to Sept. 30, $375, bonus, $75; rent of building for school, $75.	525 00
Lorette: teachers, Sister St. Agnes of Jesus, 9 m. to Dec. 31, $315, bonus, $150; Sister St. Reine, 4 m. to Sept. 30, $140, bonus, $60; Sister Mary of the Visitation, 3 m. to Dec. 31, $105, bonus, $90; coal and wood, $327.77; repairs, $117.20; various labour, $96; sundries, $61.47; total, $1,462.44, less $23 collected from French pupils.	1,439 44
Maniwaki: (teacher paid from Trust Fund); caretaker, $13.50; sundries, $99.46	112 96
Maria: teacher, Dora Gedeon, 9 m. to Dec. 31, $315, bonus, $150; repairs, $117.08; sundries, $139.43.	721 51
Mistassini: teacher, Chas. Iserhoff, 3 m. to Aug. 31, $225, bonus, $45; sundries, $63.	333 00
Obedjiwan: teachers, Alexandra Bebeau, 4 m. to Sept. 30, $300, bonus, $60, Mrs. L. DeLair, June 1 to 30, $50, bonus, $15, Claire Giard, 2 m. to Sept. 30, $100, bonus, $30; sundries, $4.30.	559 30
Oka Country: teacher, Selby Boutcher, 9 m. to Dec. 31, $400, bonus, $150; caretaker and truant officer, $44.51; sundries, $109.60	704 11
Oka Village: teacher, Helen Earl, 9 m. to Dec. 31, $490, bonus, $150; caretaker, $37.50; coal and wood, $96.10; sundries, $208.08	981 68
Pointe Bleue: teacher, Sister St. Vincent de Paul, 7 m. to Mar. 31, $315, bonus, $60, Sister St. Marie du Carmel, 7 m. to Mar. 31, $245, bonus, $60, Sister St. Augustin, 3 m. to June 30, $135, bonus, $45, Sister Annie of Jesus, 9 m. to Dec. 31, $245, bonus, $150, Sister St. Anne, 4 m. to Dec. 31, $180, bonus, $105; wood, $99; sundries, $98.49	1,737 49
Restigouche: teachers, Sister Mary of St. Joseph, 9 m. to Dec. 31, $315, bonus, $150, Sister Mary of St. Luc, 9 m. to Dec. 31, $245, bonus, $150, Sister Mary of St. Viateur, 9 m. to Dec. 31, $245, bonus, $150; furnace repairs, $173.22; inspections, $88.80; provisions, $104.73; supplies, $107.90; wood, $216; sundries, $67.26.	2,012 91
Rupert's House: grant for teacher's salary, 1 y., $300, bonus, $150; caretaker, $30; sundries, $129.75.	609 75
St. Francis, Protestant: teacher, Henry L. Masta, 9 m. to Dec. 31, $350, bonus, $150; caretaker, $50; sundries, $67.34.	617 34
St. Francis, Roman Catholic: supervisor, Sister Mary Josephine and two teachers, 9 m. to Dec. 31, $840, bonuses, $450; building repairs and supplies, $549.88; caretaker, $125; coal, $551; installing boilers, $742.84; painting convent, $569.62; supplies, $98.09; various labour, $129.24; wood, $181.25; sundries, $227.89.	4,464 81
St. Isidore Road: teacher, Margaret Regis, 9 m. to Dec. 31, $385, bonus, $150; caretaker, $50; coal, $140.25; sundries, $122.66.	847 91
St. Regis Island: teachers, Margaret Robillard, 3 m. to June 30, $150, bonus, $45, Kathleen R. Murphy, 4 m. to Dec. 31, $200, bonus, $105; caretaker, $40; coal and wood, $78; sundries, $126.26.	744 26
St. Regis Village: teachers, Gertrude Legarde, 9 m. to Dec. 31, $455, bonus, $150, Ethel Sloane, 3 m. to June 30, $180, bonus, $45, Margaret Robillard, 4 m. to Dec. 31, $220, bonus, $105; caretaker, $80; coal and wood, $290.43; rent of teacher's residence, $105; sundries, $121.62	1,752 05

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, Quebec–Conc.—*Externats, Québec*–Fin

Timiskaming: teacher, Catherine Honan, 9 m. to Dec. 31, $490, bonus, $150; wood, $99; sundries, $92.38.	831 38
Waswaniki: teacher, Harry Cartlidge, 6 m. to Sept. 30, $450, bonus, $90; rent of building for school, $75; sundries, $134.06.	749 06

Day Schools, Ontario—Externats, Ontario ($46,288.58)

Abitibi: teacher, Mary A. McDonald, 2 m. to July 31, $150, bonus, $30; rent, $30	210 00
Albany Mission: grant for teacher's salary, 1 y., $300, bonus, $150; janitor, $25; rent, $55; small items, $43.10.	573 10
Back Settlement: teacher, Lyman W. Fisher, 9 m. to Dec. 31, $210, advance for March quarter, $50, bonus, $90; inspection, $21.60; janitor, $25; supplies and repairs, $96.75.	493 35
Bear Creek: teachers, Lillibelle Graham, 9 m. to Dec. 31, $245, bonus, $66.82; Mattie Dowding, March quarter salary paid in 1925-26, bonus, $33.75; inspection, $19; janitor, $31.25; supplies and repairs, $170.53.	566 35
Buzwah, teacher, Clara King, 9 m. to Dec. 31, $370, bonus, $150.	520 00
English River: teacher, Rev. E. W. E. Pratt, 4 m. to Aug. 31, $200, bonus, $60; janitor, $18; rent, $25; supplies, $19.35.	322 35
Fort Hope: teacher, Rev. D. MacDonald, 12 m. to Dec. 31, $300, bonus, $150; janitor, $25; rent, $55; wood, $25.	555 00
French Post: teacher, Fred Marks, 12 m. to Dec. 31, $300, bonus, $150; supplies, repairs, etc., $123.96.	573 96
Garden River, Church of England (teacher paid from Trust Fund), inspection.	20 00
Garden River, Roman Catholic: teachers, 9 m. to Dec. 31, Rose Chaput, $140, bonus, $54.29, Ada Bush, $420, bonus, $150; inspection, $38.80; desks, $309.10; small items, $62.15; building school and residence, advertising for tenders, $10.78, progress payment on contract ($6,548) Breckon & Haney, $2,887; erecting outbuildings, $428; various labour, $200.50.	4,700 62
Garden Village: (teacher paid from Trust Fund); inspection, $22.75; small items, $12.	34 75
Georgina Island: teacher, Rev. J. A. Ward, 9 m. to Dec. 31, $315, bonus, $96.43; repairs, 77c.	412 20
Gibson, teachers, F. G. Steeds, 3 m. to June 30, $210, bonus, $45, F. J. Joblin (transferred from Moraviantown) 4 m. to Dec. 31, $280, bonus, $105.	640 00
Golden Lake: teachers, Josephine Currier, 3 m. to June 30, $225, bonus, $45, Aileen Costello, 4 m. to Dec. 31, $300, bonus, $105; inspection, $30.15; truant officer and janitor, $80; desks, $168.60; furnace, $140.96; small items, $119.99	1,214 70
Goulais Bay: teachers, Hazel Thero, 3 m. to June 30, $75, bonus, $17.31, Isabelle Peltier (transferred from Batchawana) 4 m. to Dec. 31, $120, bonus, $45.	257 31
Henvey Inlet: teachers, Mrs. Burton Ball, 3 m. to June 30, $180, bonus, $45, W. A. Elias, 49 d. to Dec. 31, $147; small items, $35.23.	407 23
Kettle Point: teacher, H. D. Watts, 9 m. to Dec. 31, $470, bonus, $150; prizes, $10.	630 00
Lake Helen: teachers, H. J. Hopkins, 3 m. to June 30, $210, bonus, $45, Elizabeth Leusch, 3 m. to Dec. 31, $210, bonus, $90; inspection, $27.45; janitor, $12; wood, $51; supplies and house furnishings, $302.97; repairs and services, $56.38.	1,004 80
Lower French River: teacher, Louise B. Dale, 9 m. to Dec. 31, $490, bonus, $150; inspection, $13.50; small items, $27.50.	681 00
Maganetawan: teacher, Mrs. Earle Taylor, 4 m. to Dec. 31, $260, bonus, $105; inspection, $8.55; truant officer and janitor, $40.82; desks, $280.24; wood, $105; supplies and furnishings for school and residence, $267.32; land for school site, $50; lumber, hardware and building material, $1,690.87; cartage, etc., $83.90; labour, building, 1,773 hr., $875.30.	3,767 00
Manitou Rapids: teachers, Mrs. A. Spencer, 4 m. to Sept. 30, $200, bonus, $60, Olive Hayes, 3 m. to Dec. 31, $150, bonus, $90; supplies, $3.20; wood and hauling, $140.	643 20
Mattawa: teacher, Sister Anna Rita, 9 m. to Dec. 31, $245; inspection, $25.50.	270 50

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, Ontario—Con.—*Externats, Ontario*—Suite

Mission Bay: teacher, Cleo Lavelle, 9 m. to Dec. 31, $420, bonus, $150; inspection, $29; desks and chairs, $237.20; supplies and furnishings, $114.77; wood, $111.25; small items, $100.53; repairs to residence, by tender, $820; building school, advertising for tenders, $19.20, contract, F. Law & J. A. Burton, $3,300, extras, $167; total, $5,468.95, less $1,000, insurance money transferred from Trust Fund	4,468 95
Mississagi: teachers, Jean McDermott, 3 m. to June 30, $195, bonus, $45, Lillian Addy, (transferred from Sagamook) 4 m. to Dec. 31, $280, bonus, $150; inspection, $19.59; janitor, $37.50; wood, $90; supplies, repairs, etc., $116.87.	933 96
Moose Deer Point: teacher, Bert Sullivan, 9 m. to Dec. 31, $350, bonus, $150; slates, $3.52; fencing, $96.05	599 57
Moose Fort: grant for teacher's salary, 1 y., $350, bonus, $150; janitor, $52; wood, $100; small items, $30.19	682 19
Mud Lake: teacher, Arthur Smith, 6 m. to Dec. 31, $420, bonus, $80.29; inspection, $26.10	526 39
Muncey: teacher, Mary McArthur, 9 m. to Dec. 31, $455, bonus, $150; inspection, $19.20; janitor, $50; supplies, repairs, etc., $192.15	866 35
Oneida No. 2: teacher, Levi Doxtator, 9 m. to Dec. 31, $420, bonus, $150; substitute teacher, 9 d., $38.25; inspection, $20; truant officer, $31.25; janitor, $25; desks and blackboard, $324.50; advertising, $23.50; small items, $137.31; building new school, material, $1,848.64, labour, 2,343½ hr., $1,030.80; total, $4,049.25, less, $21.50, sale of shingles, etc	4,027 75
Oneida No. 3: teachers, Rena Kapayo, 3 m. to June 30, $180, bonus, $45, Catherine MacDonald, 4 m. to Dec. 31, $280, bonus, $105; inspection, $20; truant officer, $31.25; janitor, $50: supplies, repairs, etc., $173.03	884 28
Rama: teacher, Mrs. Ida Corman, 9 m. to Dec. 31, $420, bonus, $150; small items, $40.14	610 14
River Settlement: teachers, Ethel Browne, 9 m. to Dec. 31, $295, bonus, $61.29, Lillian Radford, March quarter salary paid in 1925-26, bonus, $28.12; inspection, $18.40; janitor, $50; supplies, repairs, etc., $99.72	552 53
Ryerson: teachers, Grace Hare, 3 m. to June 30, $150, bonus, $28.12, E. Smiley, 4 m. to Dec. 31, $160, bonus, $60; inspection, $16	414 12
Sagamook: teachers, Lillian Addy, 3 m. to June 30, $210, Theresa McFaul, 4 m. to Dec. 31, $280, bonus, $75; inspection, $16; janitor, $22.50; wood, $94.90; shingling, $138; small items, $53.71	890 11
Saugeen, (teacher paid from Trust Fund), seeds	3 60
Serpent River: (teachers paid from Trust Fund); inspection, $9; janitor, $50; wood, $89.50; small items, $57.99	206 49
Shawanaga, (teacher paid from Trust Fund), inspection	15 30
Sheguiandah: teachers, H. G. L. Watts, 3 m. to June 30, $45, bonus, $11.25, Mrs. R. M. Fairbairn, 4 m. to Dec. 31, $60, bonus, $26.25; labour, $6.75	149 25
Sheshegwaning, Church of England: teacher, Edwin Weeks, 9 m. to Dec. 31, $455, bonus, $150; wood, $173.75; small items, $29.46; total, $808.21, less $12 tuition paid by pupils	796 21
Sheshegwaning, Roman Catholic, (teacher paid from Trust Fund) small items	28 37
Six Nations: grant to Trust Acc't 33 towards maintenance of schools, $3,700; rent of manual training farm, 2 y., $1,000; prizes, $88.10; small items, $8.20	4,796 30
Sucker Creek, (teacher paid from Trust Fund) wood	146 00
Timagami: teacher, Mary Honan, 5 m. to Sept. 30, $375, bonus, $75; janitor, $10; labour and repairs, $174.34; small items, $17.25	651 59
Tyendinaga, 4 schools: (two teachers paid from Trust Fund) teachers, 9 m. to Dec. 31, Nora Stoddart, $525 less $12.50 paid in 1923-24, $512.50, bonus, $150, Mrs. Amy Thomas, $490, bonus, $150; inspection, $34; small items, $53.73	1,390 23
Walpole Island, No. 1: teachers, Mrs. Grace Savage, 5 m. to Oct. 31, $305, bonus, $56.47, Mrs. H. MacPherson, 4 m. to Dec. 31, $235, bonus, $81, advance on March quarter salary, $125, Mrs. Eva McDougall, 3 m. to Dec. 31, $120, bonus, $75, advance on March quarter salary, $100; ass't teachers, Harold Wells, April, $60, bonus, $15, Mrs. Mary Wells, May and June, $120, bonus, $30; inspection, $28.97; supplies, services, etc., $263.02	1,614 46

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, Ontario—Conc.—*Externats, Ontario*—Fin

Walpole Island, No 2: teacher, Mrs. Angus George, 9 m. to Dec. 31, $490, bonus, $150; inspection, $15.48; janitor, $45; building material, $318.75; supplies, services, etc., $275.89 ..... 1,295 12

West Bay (teacher paid from Trust Fund) prizes 10 00

Wikwemikong: teachers, Zoe St. James, 3 m. to June 30, $210, bonus, $45, Susan Fex, 9 m. to Dec. 31, $405, bonus, $150, Sadie Burke, 4 m. to Dec. 31, $280, bonus, $105; small items, $36.90 ..... 1,231 90

Day Schools, Manitoba—Externats, Manitoba ($42,826.15)

Berens River, Protestant: teacher, C. D. Smith, 9 m. to Dec. 31, $560, bonus, $150; truant officer, $30; rent of house for teacher, 12 m., $50; provisions and supplies, $199.63 ..... 989 63

Berens River, Roman Catholic: teacher, Patricia F. Fuller, 9 m. to Dec. 31, $455, bonus, $150; truant officer, $30; wood, $80; repairs, $148.18; provisions and supplies, $86.77 ..... 949 95

Big Eddy: teacher, Miss L. Miller, 8 m. to Dec. 31, $390, bonus, $135; inspections, $42.84; building teacher's cottage, material, $529.18, labour, $273.25; freight, $40.46; sundry items, $75.03 ..... 1,485 76

Black River, teacher, Geo. Slater, 9 m. to Dec. 31, $350, bonus, $150; building material for shed, $125.33; sundry items, $50.18 ..... 675 51

Bloodvein Roman Catholic: teacher, Wilfrid Moore, 9 m. to Dec. 31, $420, bonus, $150; wood, $116; supplies, $113.71 ..... 799 71

Brokenhead: teacher, Rev. T. D. Conlin, 9 m. to Dec. 31, $560, bonus, $150; inspections, $17.95; supplies and repairs, $96.69 ..... 824 64

Chemawawin: teachers, J. G. Kennedy, 3 m. to June 30, $150, bonus $45, D. Banks, Nov. 10 to Dec. 31, $140, bonus, Nov. 10 to March 31, $71.25; sundry items $18.62 ..... 424 87

Crane River (white and Indian school), one-third cost of maintenance of school 6 m. to June 30, $210; rent, 12 m., $60 ..... 270 00

Cross Lake: teacher, Agnes Menzies, 8 m. to Dec. 31, $640, bonus, $165; rent, 9 m. $36; field matron, Mrs. A. Gaudin, 48 d. at $40 per m. $64, travel, $22.75; building school, material, $76.62, labour, $162.28; furnishings, $170.90; sundry items, $25.22 ..... 1,362 77

Ebb and Flow Lake: teacher, Mary A. Gorman, 9 m. to Dec. 31, $560, bonus, $150; drugs, $81.81; sundry items, $86.46 ..... 878 27

Fairford: teachers, Olive Thomas, 9 m. to Dec. 31, $630, bonus, $150, C. R. McCabe, 9 m. to Dec. 31, $490, bonus, $150; inspections, $18.11; janitor, $360; wood, $100; driving pupils to and from school, $652.50; provisions, $476.65; various supplies, repairs and services, $400.48; school furnishings, $208.70.. 3,636 44

Fisher River: teachers, W. G. Tong, 9 m. to Dec. 31, $630, bonus, $150, Mrs. W. G. Tong, 9 m. to Dec. 31, $490, bonus, $150; inspections, $16.55; janitor, $90; wood, $211; painting school, $254; building chimney, material, $100.70, labour, $166.80; sundry repairs and supplies, $185.38 ..... 2,444 43

Fort Alexander: teacher, Rev. C. H. Fryer, 9 m. to Dec. 31, $420, bonus, $150; sundry supplies, $35.15 ..... 605 15

God's Lake: teacher, P. J. Lake, 117 d. to Dec. 31 at $4 per d. $468; supplies, $4.57 .. .. 472 57

Grand Rapids: teacher, P. H. Gentleman, 9 m. to Dec. 31, $595, bonus, $150; wood, $40; repairs and supplies, $164.16; W. M. Graham, advance to be accounted for in 1925-26, $300 ..... 1,249 16

Hollowwater River: teacher, P. Harper, 9 m. to Dec. 31, $420, bonus, $150, arrears, $45; wood, $40; supplies, etc., $36.08 ..... 691 08

Island Lake, supplies 4 56

Jack Head: teacher, J. Everett, 8 m. to Dec. 31, $450, bonus, $150; wood, $32; janitor, $25; building material and labour, $257.65; small items, $77.77.... 992 42

Jack River: teacher, E. B. Wood, 3 m. to June 30, $150, bonus, $45, Mrs. M. E. Marshall, Sept. 24 to Dec. 31, $162.50, bonus, $93.75; building new school, material, $1,711.27, labour, etc., $1,870.85; freight, $30.42; furnace, $165.95; sundry items, $195.67 ..... 4,425 41

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, Manitoba-Conc.—*Externats, Manitoba*-Fin

Lake Manitoba: teacher, M. Goulet, 9 m. to Dec. 31, $420, bonus, $150; inspections, $20; supplies, $16.53 ..... 606 53

Lake St. Martin: teacher, C. Garwood, 9 m. to Dec. 31, $490, bonus, $150; inspections, $18.12; building material, $586.85; labour, $62.50; provisions, $107.32; sundry supplies and repairs, $255.91 ..... 1,670 70

Little Grand Rapids: teacher, M. Moar, 56 d. to Dec. 31, $168; repairs and supplies, $116.85 ..... 284 85

Little Saskatchewan: teachers, J. C. Favelle, 4 m. to Sept. 30, $260, bonus, $60, A. Wheadon, Nov. 17 to Dec. 31, $112.50, bonus, $67.50; inspections, $18.12; provisions, $159.23; building material, $638.88; sundry items, $133.26 ..... 1,449 49

Moose Lake (white and Indian school), sundry supplies 9 57

Nelson House, Protestant: teacher, Dorothy M. Hall, 126 d. to June 30 at $4 per d. $504, 4 m. to Dec. 31, $320, bonus, $105; field matron, A. Jackson, 12 m., $600; school furnishings, $79.90; building material, $408.26; small items, $33.33 ..... 2,050 49

Nelson House, Roman Catholic: school furnishings, $212.60; lumber, $354.18; provisions, $72.35; sundry items, $109.09 ..... 748 22

Oak River: teacher, Augustus Hyson, 9 m. to Dec. 31, $560, bonus, $150; inspections, $16.50; janitor, $100; coal, $74.50; sundry items, $12.40 ..... 913 40

Oxford House: teacher, Edith Atkinson, 9 m. to Dec. 31, $560, bonus, $150; small items, $4.57 ..... 714 57

Peguis Centre: teacher, Winnifred Stapleton, 9 m. to Dec. 31, $455, bonus, $150; inspections, $16.55; janitor, $25; wood, $77.50; sundry items, $135.15 ..... 859 20

Peguis North: teacher, C. R. Harbord, 9 m. to Dec. 31, $420, bonus, $150; inspections, $16.55; janitor, $25; wood, $69.50; sundry supplies, $109.57 ..... 790 62

Peguis South: teacher, A. H. Packer, 9 m. to Dec. 31, $420, bonus, $150; inspections, $16.55; janitor, $25; wood, $67.50; repairs, $85.40; sundry supplies, $117.51 ..... 881 96

Pine Bluff: teachers, Mary A. Langlois, 3 m. to June 30, $225, bonus, 3 m. $45, Mrs. I. Gauthier, Sept. 11 to Dec. 31, $262.50, bonus, Sept. 11 to March 31, $97.50; sundry items, $12.05 ..... 642 05

Pine Creek, grant for teacher's salary 180 00

Poplar River: teacher, Wm. Lee, 9 m. to Dec. 31, $490, bonus, $150; truant officer, $40; sundry supplies, $53.17 ..... 733 17

Red Earth: teacher, Isaiah Badger, 9 m. to Dec. 31, $350, bonus, $150; repairs, $108.56; sundry supplies, $75.62 ..... 684 18

Rossville: teachers, M. Stevens, 3 m. to June 30, $240, bonus, 3 m. $45, Mary Blackford, 4 m. to Dec. 31, $320, bonus, 7 m. to March 31, $105; repairs, $116.30; supplies, $31.57 ..... 857 87

St. Peter's North: teacher, Thos. C. Witton, 3 m. to June 30, $195, Oct. 15 to Dec. 31, $175, bonus, $127.50; inspections, $19.10; sundry supplies, $132.15 .. 648 75

Shoal Lake: teacher, Francis J. Daniels, 9 m. to Dec. 31, $350, arrears, $25, bonus, $150; sundry supplies and repairs, $110.64 ..... 635 64

Shoal River: teacher, Chas. E. Cooke, 9 m. to Dec. 31, $455, bonus, $150; school furnishings, $93.57; sundry items, $51.69 ..... 750 26

Split Lake: teacher, Rev. W. H. J. Walter, 115 d., $345; sundry supplies, $44.09 389 09

Swan Lake: teacher, Rev. J. A. Donaghy, 9 m. to Dec. 31, $665, bonus, $150; field matron, Mrs. J. A. Donaghy, $180, travel, $10; inspections, $16.50; provisions, $251.27; sundry supplies and repairs, $70.48 ..... 1,343 25

Waterhen: teacher, Anatole D'Aoust, March 15 to Dec. 31, $450, bonus, $150; repairs, $340.30; sundry supplies, $59.66 ..... 999 96

York Factory, teacher, H. Cannon, 12 m 800 00

Day Schools, Saskatchewan—Externats, Saskatchewan ($30,911.23)

Ahtahkakoops: teacher, H. Hutchinson, 9 m. to Dec. 31, $420, bonus, $150; field matron, Mrs. H. Hutchinson, 13 m. $520; assistant, $108.37; provisions, $123.22; wood, $140; sundry items, $85.25 ..... 1,546 84

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, Saskatchewan—Con.—*Externats, Saskatchewan*—Suite

Assiniboine: teacher, Rev. Wm. Millar, 9 m. to Dec. 31, $700, bonus, $150; inspections, $20; caretaker, $30; coal, $168.30; labour, $62.80; sundry supplies, etc., $206.80 ..... 1,337 90

Big River: teacher, John R. Settee, 4 m. to Dec. 31, $180, bonus, 7 m. $105; school furnishings, $156.75; repairs, $67.25; sundry items, $123.80 ..... 632 80

Cold Lake: teachers, Chas. Hebert, 8 m. to Dec. 31, $600, arrears, $30, bonus, $165, Mrs. Chas. Hebert, 8 m. to Dec. 31, $280, bonus, $165; inspections, $40; rent, $240; provisions, $57.48; wood, $78; sundry items, $39.32 ..... 1,694 80

Côté's: teachers, Mrs. E. M. McCaskill, 3 m. to June 30, $255, bonus, $45, Mrs. M. McMillan, 3 m. to June 30, $180, bonus, $45, Mrs. D. R. Fraser, 4 m. to Dec. 31, $240, bonus, 7 m. $105, Mrs. S. Marshall, 4 m. to Dec. 31, $340, bonus, 7 m. $105; inspections, $20; caretaker, $90; provisions, $239.25; wood, $300; paint, $229.70; labour, painting, $250; various supplies, etc., $226.50 .. 2,670 45

Day Star's: teacher, Mrs. L. M. Jolly, 9 m. to Dec. 31, $560, bonus, $150; inspections, $20; wood, $50; provisions, $51.48; sundry supplies, etc., $104.10 .... 935 58

Fishing Lake: teacher, Rev. A. J. Lawes, 7 m. to Dec. 31, $450, bonus 9 m. $135; desks, $73.40; wood, $50; provisions, $79.99; building material, $203.93; labour, $45; sundry supplies, $151.15 ..... 1,188 47

Fort à la Corne: teacher, E. B. Goodman, 9 m. to Dec. 31, $525, bonus, $150; inspections, $20; field matron, Mrs. C. E. Goodman, 12 m. $480, assistant, $63.50; provisions, $154.92; wood, $113.50; repairs, $80.71; sundry supplies, $92.10 ..... 1,679 73

Frog Lake: teachers, A. E. Peterson, Feb. 25 to Dec. 31, $660, bonus, $150, Mrs. Harriett Quinney, Jan. 1 to Feb. 24, 1924, $70; inspections, $40; school furnishings, $75.35; repairs, $238.80; sundry supplies, $141.59 ..... 1,375 74

John Smith's: teacher, John L. Lowe, 9 m. to Dec. 31, $420, bonus, $150; field matron, Mrs. J. L. Lowe, 12 m., $480, assistant, $50.80; inspections, $20; provisions, $94.75; wood, $122.25; repairs, $111.32; sundry supplies, $37.86 .. 1,486 98

Keeseekoose: teacher, Geo. Barton, 10 m. to Dec. 31, $650, bonus, $150; inspections, $20; janitor, $40; rent, $150; provisions, $173.54; sundry supplies, $92.58 ..... 1,276 12

Key's: teachers, Frank Bowley, 1 m. to April 30, $75, bonus, $15, W. J. D. Kerley, 6 m. to Dec. 31, $450, bonus $135; inspections, $20; sundry supplies, $123.44 ..... 818 44

Little Pines: teacher, Miss Annie Cunningham, 9 m. to Dec. 31, $525, bonus, $150; assistants, Miss M. Wallis, 3 m. to June 30, $90, bonus, $45, Miss M. E. Edwards, Sept. 1 to Oct. 15, $45, bonus, $22.50, Miss O. Newell, Oct. 16 to Dec. 31, $45, bonus, $22.50, Miss M. M. Brown, 1 m. to March 1, $30, bonus, $45; inspection, $20; driving pupils to and from school, $415; provisions, $192.87; desks, $93; coal, $128.35; wood, $134; stove, $100; repairs, $195.11; labour, $348.20; sundry supplies, $197.13 ..... 2,843 66

Long Lake: teachers, J. F. Dion, 9 m. to Dec. 31, $315, bonus, $150, Mrs. J. F. Dion, 9 m., $105; inspection, $20; desks, $172.35; repairs, $217.26; sundry supplies, $95.41 ..... 1,075 02

Mistawasis: teacher, Mrs. Kate LeClair, 6 m. to Dec. 31, $480, bonus, $135; inspections, $20; provisions, $74.17; wood, $140; sundry supplies, etc., $42.36 891 53

Montreal Lake: teachers, John R. Settee, 3 m. to June 30, $120, bonus, $45, H. J. Pereira, 4 m. to Dec. 31, $320, bonus, $105; school furnishings, $206; provisions, $83.39; preparing lunch, $120; sundry supplies, $96.20 ..... 1,095 59

Red Pheasant: teacher, N. S. Roberts, 5½ m. to Dec. 31, $440, bonus, $127.50; inspections, $20; Mrs. E. Roberts, field matron, 11 m., $440; provisions, $77.10; wood, $200; driving pupils to and from school, $548; repairs, $90.50; sundry items, $173.55 ..... 2,116 65

Sioux Mission (Indian and white school): teacher, Rev. J. G. Meek, 9 m. to Dec. 31, $420; sundry supplies, $24.90 ..... 444 90

Stanley, teacher, D. T. Myatt, 69 d. to Sept. 30 ..... 345 00

Sturgeon Lake: teacher, Henry W. Shaw, 9 m. to Dec. 31, $420, bonus, $150; field matron, Mrs. H. W. Shaw, 13 m. $520, assistant, $108.37; inspections, $20; provisions, $76.28; wood, $105; sundry supplies, $92.05 ..... 1,491 70

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, Saskatchewan—Conc.—*Externats, Saskatchewan*—Fin

Thunderchild's: teacher, Amy D. Wrigley, 6 m. to Dec. 31, $495, bonus, $135; inspections, $20; desks, $304.95; wood, $100; repairs, $160.05; sundry items, $110.88	1,325 88
White Bear's: teacher, Rev. G. A. Hackney, 9 m. to Dec. 31, $630, bonus, $150; inspections, $20; caretaker, $25; provisions, etc., $26.10; painting school, $205.70	1,056 80
White Cap Sioux: teachers, G. M. Churchill, 9 m. to Dec. 31, $560, bonus, $150, Mrs. G. M. Churchill, 9 m. to Dec. 31, $420, bonus, $150; inspectors, $20; provisions, $108.40; wood, $106; sundry items, $66.25	1,580 65

Day Schools, Alberta—Externats, Alberta ($6,928.49)

Fort Smith, teacher, Sister Gadbois, 6 m. to June 30, $300, bonus, $195	495 00
Goodfish Lake: teacher, Elizabeth B. Ryckman, 9 m. to Dec. 31, $525, bonus, $150; inspections, $40; sundry items, $60.40	775 40
Louis Bull: teacher, Thos. E. Sinclair, 3 m. to June 30, $225, bonus, $45; inspection, $20; sundry items, $19.80	309 80
Morley: teachers, 9 m. to Dec. 31, Mildred Herbert, $440, bonus, $150, Dorinda Sturdy, $440, bonus, $150; inspections, $40; provisions, $884.91; clothing, $296.35; housekeeper at $35 per m., $326.30; hauling water, etc., 10 m., $200; fuel, $250.35; sundry supplies, $183.37	3,361 28
Saddle Lake: teacher, Duncan Rankin, 3 m. to June 30, $225, bonus, $45; inspectors, $40; sundry items, $19.50	329 50
Samson's: teachers, Dorothy M. Sweet, 3 m. to June 30, $240, bonus, $45; Mildred Logan, 4 m. to Dec. 31, $320, bonus, $105; inspections, $40; janitor, $30; sundry supplies, $103.42	883 42
Sarcee: teacher, Winnifred A. Tims, 9 m. to Dec. 31, $420, bonus, $150; inspections, $40; desks, $84.75; sundry supplies, $79.34	774 09

Day Schools, British Columbia—Externats, Colombie-Britannique ($50,265.34)

Alert Bay: teacher, G. M. Luther, 9 m. to Dec. 31, $510, bonus, $150; fencing, $96.80; sundry supplies, $55	811 80
Bella Bella: teacher, Lillian Shore, 10 m. to Dec. 31, $640, bonus, $135; sundry supplies, $71.30	846 30
Bella Coola: teacher, Mrs. Isabel Snodgrass, 9 m. to Dec. 31, $525, bonus, $150; field matron, Mrs. Isabel Snodgrass, $200; material and labour building teacher's residence, $1,172.58; sundry supplies, $142.49	2,190 07
Boothroyd: teacher, Lilly Blachford, 9 m. to Dec. 31, $525, bonus, $150; sundry supplies, $59.15	734 15
Cape Mudge: teacher, Mrs. Florence Howard, 9 m. to Dec. 31, $630, bonus, $150; janitor, $50; plumbing, $222.11; sundry items, $152.92	1,205 03
Chehalis: teacher, J. J. Maroney, 9 m. to Dec. 31, $630, bonus, $150; field matron, Mrs. K. G. Maroney, 12 m., $480; janitor, $50; sundry items, $103.97	1,413 97
China Hat: teacher, Flora J. Robinson, 9 m. to Dec. 31, $420, bonus, $150; sundry items, $38.20	608 20
Cowichan: teacher, J. P. P. Lejeune, 9 m. to Dec. 31, $525, bonus, $150; nursing services, $258.39; sundry items, $126.71	1,060 10
Fort Babine: teacher, J. J. Morrissey, 9 m. to Dec. 31, $525, bonus, $150; rent, $108; sundry supplies, $158.55	941 55
Gitladamiks: teachers, Mrs. M. Newnham, 3 m. to June 30, $270, bonus, $45, Helen Winstone, 3½ m. to Dec. 31, $315, bonus, $97.50; rent, $70; sundry supplies, $123.75	921 25
Glen Vowell: teacher, Lillie Bryenton, 9 m. to Dec. 31, $490, bonus, $150; field matron, Mary Houghton, 12 m., $510, repairs, $150; sundry supplies, $109.55.	1,409 55
Gowinoha: teacher, P. A. Mercer, 3 m. to March 31, 1924, 1 m. to Dec. 15	200 00
Hazelton: teacher, Mrs. Eva Dungate, 9 m. to Dec. 31, $525, bonus, $150; rent, $72; sundry supplies, $126.95	873 95
Katzie: teacher, Mabel Boeur, 9 m. to Dec. 31, $560, bonus, $150; sundry supplies, $41.25	751 25

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, British Columbia–Con.—Externats, Colombie-Britannique–Suite

Kincolith: teachers, Alice M. Collison, 9 m. to Dec. 31, $560, bonus, $120, Mrs. M. Newnham, bonus, 2 m. to March 31, $30 (salary paid in 1925-26); sundry repairs and supplies, $147.33 ..... 857 33

Kispiox: teacher, Lillie Morrice, 9 m. to Dec. 31, $595, bonus, $150; janitor, $35; paint and labour, $82.80; sundry repairs and supplies, $100.50 ..... 963 30

Kitimat: teachers, Ruth Nelson, 3 m. to June 30, $180, bonus, $45, Rev. J. H. Matthews, Sept., $60, bonus, $15, Doris Dimmick, 3 m. to Dec. 31, $180, bonus, $90; field matron, Miss S. E. Alton, 12 m., $960, travel, $19.65; truant officer, $10; coal, $116.75; sundry supplies, $64.80 ..... 1,741 20

Kitkatla: teacher, Gertrude Dampré, 9 m. to Dec. 31, $700, bonus, $150, coal, $75; sundry supplies, $55.64 ..... 980 64

Kitsequecla: teacher, Margaret B. Wright, 9 m. to Dec. 31, $560, bonus, $150; janitor, $35; sundry supplies, $135.77 ..... 880 77

Kitselas: teacher, Chas. McKinnon, 9 m. to Dec. 31, $560, bonus, $150; rent, $70.25; building day school and teacher's residence, material, $2,023.10, labour, $1,949.25; school furnishings, $272.49; sundry items, $131.22 ..... 5,156 31

Kitwanga: teacher, Samuel Kinley, 9 m. to Dec. 31, $455, bonus, $150; rent, $72; sundry supplies, $55 ..... 732 00

Koksilah: teachers, Phyllis K. Gibson, 3 m. to June 30, $225, bonus, $45, G. Maud Barner, 4 m. to Dec. 30, $280, bonus, $105; fencing, $502; sundry repairs and supplies, $129.85 ..... 1,286 85

Lakalsap: teacher, Alice E. Hannam, 9 m. to Dec. 31, $630, bonus, $150; field matron, Mrs. A. E. Hannam, 10 m., $200; wood, $112; sundry items, $106.57. 1,198 57

Masset: teachers, W. J. E. Pamplin, 2 m. to May 30, $160, bonus, $30, Peter Hill, 9 m. to Dec. 31, less 23 d. Sept., $468.75, bonus, 12 m., less 23 d. Sept., $138.75, Hamilton Baillie, advance on March quarter salary, $112.20, bonus, 3 m., $45; taxes on land purchased in 1923-24, $13.72; janitor, $45.50; field matron, Mrs. G. Deasy, 1 m., $70; furnishings, $199.23; sundry supplies, $92.05 ..... 1,375 20

Meanskinisht: teacher, Walter S. Cooper, 6 m. to March 31, $450; rent of school building, $45; janitor, $15 ..... 510 00

Metlakatla: teacher, J. A. Bryant, 9 m. to Dec. 31, $630, bonus, $150; coal, $98; repairs, $65; sundry supplies, etc., $79.16 ..... 1,022 16

Nanaimo: teacher, Evelyn S. Klippert, 9 m. to Dec. 31, $700, bonus, $150; janitor, $50; fuel, $110.80; sundry supplies, $14.20 ..... 1,025 00

Okanagan: teacher, Wm. Marsden, 9 m. to Dec. 31, $665, bonus, $150; caretaker, 15 m., $62.50; wood, $113.75; over payment, 50c. refunded to Casual Revenue, 1925-26; sundry items, $55.10 ..... 1,046 35

Osoyoos: teacher, Alice Lakeland, 9 m. to Dec. 31, $390, bonus, $150; furnishings, teacher's quarters, $87.85; sundry supplies, $41.34 ..... 669 19

Penticton: teacher, Helen Coughlan, 9 m. to Dec. 31, $630, bonus, $150; caretaker, $50; school furnishings, $63.50; repairs, $112.15; sundry supplies, $93; contract for new building, Etter and Pearson, $2,828, extras, $91.70; total, $4,018.35, less $900 paid in 1923-24 ..... 3,118 35

Port Essington: teacher, Fanny J. Noble, 9 m. to Dec. 31, $560, bonus, $150; sundry supplies and repairs, $56.53 ..... 766 53

Port Simpson: teachers, Kate Trantor, 3 m. to June 30, $270, bonus, $45, Annie Roode, 119 d. to June 30, $595, Ethel Mackay, 4 m. to Dec. 31, $400, bonus, $105, Helen Nightingale, Oct. 15 to Dec. 31, $200, bonus, $82.50; janitor, $44; sundry supplies, $52.80 ..... 1,794 30

Rocher Déboulé: teacher, Sydney Browning, 9 m. to Dec. 31, $630, bonus, $150; assistant teacher, 9 m., $90; janitor, $45; rent of school and teacher's residence, $135; provisions, $67.50; wood, $54; sundry supplies, $103.30 ..... 1,274 80

Seabird Island: teachers, Mrs. F. J. Appel (nee Edith M. Delaney), 4 m. to Sept. 30, $300, bonus, $60, Mary E. Carpenter, 3 m. to Dec. 31, $210, bonus, $90; sundry supplies, $6.70 ..... 666 70

Seton Lake: teachers, Ruth M. Watson, 3 m. to June 30, $144, Elaine M. Fox, 4 m. to Dec. 31, $192, Mrs. J. Burroughs, bonus to March 31, $33.75 (salary paid in 1925-26); sundry items, $5.12 ..... 374 87

Shulus: teacher, A. E. Fyall, 9 m. to Dec. 31, $435, bonus, $150; janitor, $30; desks, 27, $211.20; sundry supplies, $62.40 ..... 888 60

Vote 286—Indian Education—Continued—**Instruction des Sauvages**—Suite

Day Schools, British Columbia—Conc.—*Externats, Colombie-Britannique*—Fin

Skidegate: teachers, Ethel Mackay, 3 m. to June 30, $300, bonus, $45, Annie H. Roode, 4 m. to Dec. 31, $360, bonus, $105; janitor, $44.50; field matron, Miss A. M. Andrews, 12 m., $960; sundry supplies, $104.10	1,918 60
Skwah: teacher, Walter H. Grimshaw, 12 m. to Dec. 31, $900, bonus, $150; janitor, $50; wood, $74.25; sundry repairs and supplies, $139.91	1,314 16
Sliammon: teacher, Basil Nicholson, 9 m. to Dec. 31, $525, bonus, $150; field matron, Mrs. N. J. Nicholson, 12 m., $480; janitor, $50; wood, $140; sundry supplies, $73.42	1,418 42
Songhees: teacher, Josephine Hindle, 9 m. to Dec. 31, $420, bonus, $150; janitor, $25; sundry supplies, $34	629 00
Squamish: teacher, Sister Mary Alix, 9 m. to Dec. 31, $420, bonus, $150	570 00
Telegraph Creek: teacher, R. T. Pollock, 9 m. to Dec. 31, $350, arrears, $52.50, bonus arrears, $15; field matron, Mrs. F. P. Thorman, 8 m., $133.30; sundry supplies, $78.17	628 97
Ucluelet: teacher, Gertrude Lawrence, 9 m. to Dec. 31, $630, bonus, $150	780 00

Day Schools, Northwest Territories and Yukon Territory—Externats, Territoires du Nord-Ouest et du Yukon ($3,457.77)

Aklavik, Y.T.: teacher, Rev. E. Hester, 100 d. to March 31, 1924, $300; slates, $11.91	311 91
Champagne Landing, Y.T.: teacher, W. D. Young, 33 d. to June 30	99 00
Fort McPherson, N.W.T.: teacher, Rev. J. M. Crisall, 25 d. to March 31, 1924, $75, sundry items, $12.03	87 03
Fort Selkirk, Y.T.: teachers, Kathleen Martin, 3 m. to June 30, $216, bonus, $45, W. D. Young, 4 m. to Dec. 31, $288, bonus, $105; rent, $140	794 00
Fort Simpson, N.W.T.: teacher, Sister M. L. Champoux, 10 m. to Dec. 31, $500, bonus, $195; sundry supplies, $60.98	755 98
Moosehide, Y.T.: teacher, Rev. B. Totty, 9 m. to Dec. 31, $504, bonus, $150; rent, $140; sundry supplies, $9.75	803 75
Old Crow Village, Y.T., school supplies	33 10
Ross River, Y.T., teacher, J. H. Byrne, 56 d. to Sept. 30	168 00
St. David's Mission, N.W.T., teacher, Rev. Franklin Clarke, 105 d. to Sept. 30.	315 00
Teslin Lake, Y.T., teacher, C. R. H. Wilkinson, 30 d. to Sept. 30	90 00

General Expenditure—Dépenses en général ($67,813.35)

Assistance to ex-pupils ($2,818.88)—	
Sewing machines, $90.58; stove, $45; lumber and building material, $461.18.	596 76
Horses, 4, $223; harness, $174.89; farming implements, $1,503.78	1,901 67
Tools, $155.27; building granary, $125; small items, $40.18	320 45
Services and travel ($6,325.42)—	
Cairns, R. H., Vancouver, district inspector of Indian schools, British Columbia: salary, $1,980; travel and outlay, $759.60	2,739 60
Moeser, W. A., architectural draughtsman, Ottawa, 106 d. $366.78, bonus, $41.69	408 47
Ryan, Rev. F. C., Red Bank, inspector of Indian schools, New Brunswick: salary, 9 m. to Dec. 31, $450; travel and outlay, $287.05	737 05
Field matrons: Mrs. E. J. Bloomfield, Stuart Lake, $855; Mrs. A. E. Brown, Thunderchilds, $480, travel, $11.90; A. M. Chambers, Ahousaht, $840; Mrs. L. E. Willson, Elphinstone, $195	2,381 90
Inspection, $18; various travel, $40.40	58 40
Tuition ($16,291.24)—	
Maintenance, tuition fees, etc., for pupils attending white schools and colleges	10,261 75
Grants to white schools attended by Indian pupils	767 27
Grants to pupils attending schools and colleges	5,262 22

Vote 286—Indian Education—Concluded—**Instruction des Sauvages**—Fin

General Expenditure—Conc.—*Dépenses en général—Fin*

Miscellaneous ($42,377.81)—		
Books and stationery, Dept. of Public Printing and Stationery	27,672	96
Books and stationery supplied by various firms	36	56
Clothing, etc., for children attending school, $1,473.47; maintenance, $147.32	1,620	79
Supplies for mid-day meals, work in school, etc: biscuits, 42,200 lb., $4,416.14; tea, $139.12; yarn, $336.64; soap, $119.44; towelling, $163.45; various supplies, $118.04	5,292	83
Fairs: prizes, $159.55; seed, $115.75; expenses at Calgary, $249.36; small items, $38	562	66
Grants to schools for children of agency employees: Blood, $250; Peigan, $250	500	00
Travel, $521.11; hospital fees, $178.50; burial expenses, $87	786	61
Moving picture machine and attachments, $254.40; flags, $125.75	380	15
Blue prints and specifications, $144.31; small items, $154.16	298	47
Freight, express and cartage	5,226	78
	1,888,700	69
Less—Paid from Vote 363, Provisional Bonus Allowance.....(Page I—52)	34,091	83
Total	$1,854,608	86

Miscellaneous: Gratuities paid under Statute
Divers: Gratifications payées en vertu de la loi

Gratuities equal to two months salary paid to families of deceased officials—		
Arsenault, J. O., Assistant Indian agent, Prince Edward Island	33	33
Coutanche, C. B., Indian Agent, Shelburne, Nova Scotia	8	33
Total	$ 41	66

Miscellaneous: Bonus Allowance, Vote 363
Divers: Allocation de boni, Vote 363

Bonus paid employees at Ottawa.....(Page I—4)	4,225	70
Bonus paid outside employees, Ontario and Quebec.....(Page I—9)	4,223	37
Bonus paid outside employees, Manitoba, Northwest Territories, etc. (Page I—13)	4,540	00
Bonus paid outside employees, British Columbia.....(Page I—26)	3,142	25
Bonus paid outside employees, Education Vote.....(Page I—32)	34,091	83
Bonus paid outside employees whose salaries or part salaries were paid from Trust Fund—		
Dechene, L., constable, account 137	131	25
Evans, C., head stockman, account 138	50	00
Jocks, J. K., constable, account 310	315	00
Jordan, T. J., farming instructor, account 293	50	00
Lavine, J., constable, account 310	315	00
Lepage, A., constable, account 137	183	75
Piggott, W., farming instructor, account 155	54	00
Redman, F., farming instructor, account 87	51	00
Robinson, R., head stockman, account 138	50	00
Anderson, S. A., teacher, Six Nations, account 33	150	00
Bell, Lena M., teacher, Tyendinaga, account 22	105	00
Big Canoe, L., teacher, Christian Island, account 2	150	00
Bowman, Wanda, teacher, Rama, account 4	150	00
Brown, Ethel, teacher, River Settlement, account 8	43	71
Bush, Loretta, teacher, South Bay, account 248	45	00
Chaput, Rose, teacher, Garden River, Roman Catholic, account 12	95	71

Miscellaneous: Bonus Allowance, Vote 363—Continued
Divers: Allocation de boni, Vote 363—Suite

Bonus paid outside employees whose salaries or part salaries were paid from Trust Fund—*Con.*

Curley, Robert, teacher, Six Nations, account 33	30 00
Dodson, F. J., teacher, Alnwick, account 17	45 00
Dowding, Mattie, teacher, Bear Creek, account 8	11 25
English, Mrs. E., teacher, Shawanaga, account 34	150 00
Fairbairn, Mrs. R. M., teacher, Sheguiandah, account 246	78 75
Ferguson, Peter, teacher, Six Nations, account 33	105 00
Fisher, Lyman W., teacher, Back Settlement, account 8	60 00
Fyle, Mrs. Celia, teacher, Tyendinaga, account 22	150 00
Garrett, Laura, teacher, New Credit, account 18	150 00
Gourlay, Mary, teacher, Six Nations, account 33	45 00
Graham, Lillibelle, teacher, Bear Creek, account 8	38 18
Green, Daniel T., teacher, Six Nations, account 33	150 00
Green, Florence, teacher, Six Nations, account 33	75 00
Green, Nettie, teacher, Six Nations, account 33	60 00
Green, William, teacher, Six Nations, account 33	105 00
Greene, Gerald, teacher, French Bay, account 6	90 00
Hare, Grace, teacher, Ryerson, account 30	16 88
Hickey, Marcella, teacher, Sheshegwaning, Roman Catholic, account 247	105 00
Jalbert, Mrs. J., teacher, Dokis, account 182	60 00
Jamieson, Julia, teacher, Six Nations, account 33	105 00
Jamieson, Mary, teacher, Six Nations, account 33	150 00
Joblin, F. J., teacher, Moraviantown, account 23	45 00
Johnston, Jane, teacher, Garden River, Church of England, account 12	150 00
Kelly, Florence, teacher, Kaboni, account 15	105 00
King, Edith, teacher, Six Nations, account 33	150 00
Knechtel, E. A., teacher, Moraviantown, account 23	105 00
Lavallee, Priscilla, teacher, West Bay, account 251	150 00
Lett, Cecile, teacher, Port Elgin, account 3	45 00
Little, T. E., teacher, French Bay, account 6	60 00
Loft, Bernice, teacher, Six Nations, account 33	150 00
Loft, Winton, teacher, Six Nations, account 33	150 00
MacPherson, Mrs. H., teacher, Walpole Island, No. 1, account 9	24 00
McAndrew, Eva, teacher, Serpent River, account 32	45 00
McCaffrey, Margaret, teacher, Maniwaki, account 50	150 00
McDermott, Jean, teacher, Serpent River, account 32	105 00
McDermott, M. A., teacher, Garden Village, account 14	150 00
McFaul, Theresa, teacher, Kaboni, account 15	45 00
McGarvey, Mary, teacher, Sidney Bay, account 3	150 00
McIvor, Malcolm, teacher, Saugeen, account 6	150 00
McKinnon, Mrs. R., teacher, Stony Point, account 79	150 00
Moffit, Mary, teacher, Cape Croker, account 3	150 00
Mount Pleasant, Eva, teacher, Six Nations, account 33	150 00
O'Driscoll, Catherine, teacher, Sheshegwaning, Roman Catholic, account 247	45 00
Peltier, Isabel, teacher, Batchawana, account 1	105 00
Radford, Lillian, teacher, River Settlement, account 8	16 88
Richards, J. C., teacher, Sucker Creek, account 249	150 00
Robb, Mrs. B., teacher, Scotch Settlement, account 6	150 00
Savage, Mrs. G., teacher, Walpole Island No. 1, account 9	18 53
Shone, Harold, teacher, Six Nations, account 33	45 00
Smiley, Edith, teacher, Ryerson, account 30	45 00
Smith, Arthur, teacher, Mud Lake, account 20	24 71
Smith, Grant, teacher, Six Nations, account 33	15 00
Smith, Norman, teacher, Six Nations, account 33	30 00
Smith, Wilma, teacher, Six Nations, account 33	150 00
Thero, Hazel, teacher, Batchawana, account 1	132 69
Timmerman, May, teacher, Port Elgin, account 3	105 00
Toner, Angela, teacher, Whitefish Lake, account 82	150 00
Ward, Rev. J. A., teacher, Georgina Island, account 7	53 57

Miscellaneous: Bonus Allowance, Vote 363—Concluded
Divers: Allocation de boni, Vote 363—Fin

Bonus paid outside employees whose salaries or part salaries were paid from Trust Fund—*Conc.*	
Watts, H. G. L., teacher, Sheguiandah, account 246	33 75
Wendover, W. E., teacher, St. Clair, account 5	150 00
Whitton, Margaret, teacher, Tyendinaga, account 22	45 00
Wilding, Rev. H., teacher, Alnwick, account 17	105 00
Total	$ 57,891 76

Public Service Retirement Act: Paid under Statute
Loi de retraite du service public, 1920: Payé en vertu de la loi

Details shown under Finance Department, Part F	$ 6,003 33

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

Civil Government Salaries	(Page I— 4)	$ 144,955 97
Civil Government Contingencies	(Page I— 5)	1,689 29
Nova Scotia	(Page I— 7)	13,158 13
New Brunswick	(Page I— 8)	6,787 28
Prince Edward Island	(Page I— 9)	1,412 50
Ontario and Quebec	(Page I— 9)	87,081 39
Manitoba, Saskatchewan, Alberta and North West Territories	(Page I—13)	221,295 09
British Columbia	(Page I—26)	122,618 77
Yukon	(Page I—30)	5,400 00
General	(Page I—31)	3,571 62
Indian Education	(Page I—32)	208,251 17
Provisional Bonus Allowance	(Page I—52)	57,891 76
		$874,112 97

TRUST ACCOUNTS—COMPTES FIDUCIAIRES

Greater Production Account, Regina — **Compte d'accroissement de production, Regina**	Payments — Débours	Receipts — Recettes
Balance in Commissioner Graham's hands, April 1, 1924		$ 15,706 91
Blackfoot Agency farms—		
Sales: engine, $500; granaries, $375; implements, $1,170.65; small items, $3.50		2,049 15
Share of implement repairs, $75; sundry outlay, 90c	$ 75 90	
Blood Agency farm—		
J. T. Faunt, refund of dues paid by Indians, $2,527.75; refund, $15		2,542 75
Department of National Defence, 20 horses purchased in 1920	3,370 00	
Crooked Lake Agency farm—lumber	1 30	
Muscowpetung farm, Qu'Appelle Agency—		
Sales: horses, implements and harness, $762; motor car, $40; seed grain, $421.99; wheat and oats, $11,899.56		13,123 55
Work on land		132 00
Provincial Government, refund for labour, road work		200 00
Motor License Branch, refund on car		14 00
Refunds of overpayments		17 25

TRUST ACCOUNTS—COMPTES FIDUCIAIRES

Greater Production Account, Regina—*Conc.* **Compte d'accroissement de production, Regina**—*Fin.*	Payments Débours	Receipts Recettes
Muscowpetung farm, Qu'Appelle Agency—*Conc.*		
Wages: foreman, R. Moir, 12 m., $1,800; engineer and separator man, $425; cooks, $461; teamsters, harvesters, etc., $4,310.83	$6,996 83	
Lease money distributed, $500; hail insurance premiums, $1,140	1,640 00	
Fuel oil and gasoline, $679.44; lubricating oils, $258.45	937 89	
Horseshoeing and repairs to machinery and implements	968 94	
Coal, $383.02; wood, $36; feed and stabling, $47.90	466 92	
Beef and bacon, $366.52; provisions, $962.90	1,329 42	
Binder twine, 3,000 lb., $394.50; lumber and hardware, $246.07	640 57	
Grant towards up-keep of road, $150; freight and express, $96.86	246 86	
Motor car repairs, $215.05; storage of car, $50	265 05	
Telephone rent and tolls, $70.15; small items, $64.25	134 40	
Commissioner's house: special taxes, $35.36; windows on verandah, $112; repairs, etc., $453.83	601 19	
Commissioners Office and General Expenses—		
Salaries: J. Little, accountant, May 3 to Mar. 31, $1,638.70; E. S. Biggs, bookkeeper, April 1 to June 7, $280; Geo. R. Clark, clerk, July 24 to Mar. 31, $1,032.25; Miss J. Manz, stenographer, Aug. 8 to Mar. 31, $621.95; Miss F. H. McNeill, stenographer, 17½ d., $45.15	3,618 05	
Rent of office, $3,460; electric light, $29.22; towel service, $21.25	3,510 47	
Office furniture, $120.60; cleaning rugs, $16	136 60	
Repairing typewriter, $38.10; telephone rent and tolls, $22.65	60 75	
Motor license, $15; repairing motor cars, $27.15; storage of car, $27	69 15	
Ice and water supply, $65.50; stationery, $33.55; small items, $32.01	131 06	
Interest allowed by bank		$1,277 86
Receiver General, refund of interest previously transferred from other accounts	391 85	
Advances and collections for seed grain, etc.—		
Pasqua Band, Advance, 308; collections, $42	42 00	308 00
Peapot Band, advance, $437.14; collections, $240	240 00	437 14
Muscowpetung Band, advances, $680.23; collections, $577.73	577 73	680 23
Balance March 31, 1925	10,035 91	
	36,488 84	36,488 84

Regina Warehouse Account—Compte de l'entrepôt de Regina

Collections for 12 m. to March 31, 1925—Perceptions pour 12 mois au 31 mars 1925

Balance on hand, April 1, 1924		$ 913 48
Proceeds of sale of goods from warehouse		4,364 34
Proceeds of sale of truck		45 00
Interest allowed by bank		192 47
Refunds: license, $15; typewriter, $10		25 00
Expenses: salaries, etc.; 4 m. to July 31, detailed under Manitoba and Northwest Vote, page I—24	$ 1,230 98	
Refunded to Receiver General, profits from Warehouse	4,309 31	
	5,540 29	5,540 29

INDIAN AFFAIRS—AFFAIRES INDIENNES

Indian Trust Fund—Fonds fiduciaire des Sauvages			Payments — Débours	Receipts — Recettes
General Summary of Accounts as detailed in Part I page 57 —Sommaire général des comptes tels que donnés en détail à la partie I page 57.				
Credit balance, April 1, 1924				$11,931,368 74
Interest accrued during year—				
" on $1,089,844.37 at 6 p.c.		$ 65,390 65		
" on $10,841,524.37 at 5 p.c.		542,076 22		
		607,466 87		
Grant to aid Six Nations schools		3,700 00		
Total interests and Government grants	(Page I-78)		$611,166 87	
Collections during year	(Page I-78)		824,871 15	
Refunds and transfers	(Page I-78)		94,443 84	
Total amount credited to Indian Trust Fund Accounts			1,530,481 86	
Deduct the following debits:—				
Expenditure during year	(Page I-78)	1,236,279 53		
Refunds and transfers	(Page I-78)	101,181 90		
Total amount debited to Indian Trust Fund Accounts	(Page I-78)		1,337,461 43	
Excess of credits over debits				193,020 43
Credit balance, March 31, 1925				12,124,389 17

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		Ontario									
207	I— 79	Amalgamated Rainy River Bands.....Capital.	$ 4,000 00	.....	$ 4,000 00	$ 59,677 98	.....	$ 1,766 94	.....	$ 61,444 92	$ 57,444 92
		" " Interest	5,657 98	.....	5,657 98	2,486 10	$ 3,108 20	2,649 99	.....	8,244 29	2,586 31
211	I— 79	Assabaska Band, Capital.....	.....	.....	.....	161,606 70	.....	437 05	.....	162,043 75	162,043 75
		" Interest.....	5,468 25	.....	5,468 25	33,169 71	9,738 82	26 00	.....	42,934 53	37,466 28
1	I— 79	Batchawana Band, Capital.....	6,510 94	.....	6,510 94	84,421 92	.....	1,515 74	.....	85,937 66	79,426 72
		" Interest.....	4,293 53	$ 189 38	4,482 91	1,119 40	4,324 78	220 20	.....	5,664 38	1,181 47
105	I— 80	Big Island Indians, Capital.....	275 47	.....	275 47	4,080 40	.....	183 25	.....	4,263 65	3,988 18
		" Interest.....	124 65	.....	124 65	*102 06	198 92	.....	.....	96 86	*27 79
2	I— 80	Chippewas of Beausoleil, Capital.	1,030 95	.....	1,030 95	204,480 62	.....	22,100 04	$ 2,205 44	228,786 10	227,755 15
		" " Interest	12,665 45	150 00	12,815 45	6,553 36	10,613 73	598 38	1,852 36	19,617 83	6,802 38
79	I— 81	Chippewas of Kettle Point and Stony Point, Capital.	274 36	.....	274 36	44,823 83	.....	294 10	.....	45,117 93	44,843 57
		" " Interest	2,569 90	150 00	2,719 90	378 80	2,404 70	101 20	1,789 95	4,674 65	1,954 75
3	I— 82	Chippewas of Nawash, Capital...	1,818 11	2,062 68	3,880 79	357,151 51	.....	1,674 53	.....	358,826 04	354,945 25
		" " Interest...	23,971 23	442 50	24,413 73	9,024 08	18,970 60	2,418 82	2,932 62	33,346 12	8,932 39
4	I— 82	Chippewas of Rama Capital.....	3,144 08	3,610 80	6,754 88	107,478 87	.....	21,254 81	4,269 60	133,003 28	126,248 40
		" " Interest.....	6,794 35	239 77	7,034 12	255 14	5,516 65	478 46	1,806 00	8,056 25	1,022 13
5	I— 83	Chippewas of Sarnia, Capital.....	20,784 61	.....	20,784 61	175,027 68	.....	33,336 16	.....	208,363 84	187,579 23
		" " Interest.....	12,417 70	150 00	12,567 70	15,625 41	9,847 50	8,052 93	810 05	34,335 89	21,768 19
6	I— 84	Chippewas of Saugeen, Capital...	2,500 00	.....	2,500 00	264,114 33	.....	35 56	.....	264,149 89	261,649 89
		" " Interest...	17,744 08	460 00	18,204 08	7,146 63	14,267 56	1,121 06	2,500 00	25,035 25	6,831 17
7	I— 85	Chippewas of Snake Island.....Capital.	262 00	661 70	923 70	48,170 97	.....	9,201 80	3,516 30	60,889 07	59,965 37
		" " Interest	3,728 01	99 42	3,827 43	968 03	2,495 10	424 20	844 64	4,731 97	904 54
8	I— 85	Chippewas of Thames, Capital...	.....	.....	.....	14,620 61	.....	38 55	.....	14,659 16	14,659 16
		" " Interest...	5,133 51	186 55	5,320 06	1,439 39	953 61	2,848 00	2,426 75	7,667 75	2,347 69
9	I— 86	Chippewas of Walpole Island.....Capital.	1,496 63	.....	1,496 63	9,448 35	.....	260 49	.....	9,708 84	8,212 21
		" " Interest	3,974 64	40 10	4,014 74	2,491 51	657 44	1,677 83	1,800 00	6,626 78	2,612 04
244	I— 87	Cockburn Island Band, Capital...	1,871 16	.....	1,871 16	26,664 22	.....	.....	289 59	26,953 81	25,082 65
		" " Interest...	1,096 26	.....	1,096 26	779 84	1,372 20	10 00	12 68	2,174 72	1,078 46
130	I— 87	Couchiching Band, Capital.....	.....	.....	.....	1,771 80	.....	1,336 30	.....	3,108 10	3,108 10
		" " Interest.....	576 80	.....	576 80	367 23	106 95	788 18	.....	1,262 36	685 56

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND-*Con.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE—*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		Ontario-Con.—Suite									
182	I— 88	Dokis Band, Capital	$ 612 00		$ 612 00	$ 959,873 47				$ 959,873 47	$ 959,261 47
		" Interest	51,776 59	$ 86 25	51,862 84	39,102 24	$49,948 79	$ 171 00		89,222 03	37,359 19
90	I— 88	Eagle Lake Indians, Capital				5,566 92				5,566 92	5,566 92
		" Interest	1,565 18		1,565 18	3,941 22	475 41			4,416 63	2,851 45
77	I— 88	Fort Frances Reserve, Capital				7,693 53				7,693 53	7,693 53
		" " Interest				1,220 10	445 68	12 00		1,677 78	1,677 78
10	I— 89	Fort William Band, Capital	2,978 62		2,978 62	102,516 98		4,835 90		107,352 88	104,374 26
		" " Interest	5,363 55	1,000 00	6,363 55	4,510 03	5,351 35	1,769 25	$ 617 50	12,248 13	5,884 58
12	I— 89	Garden River Indians, Capital	7,680 08		7,680 08	97,085 73		1,964 59		99,050 32	91,370 24
		" " Interest	5,606 10	1,149 75	6,755 85	2,282 31	5,000 06	720 77		8,003 14	1,247 29
123	I— 90	Gibson Indians, Capital	12,728 11		12,728 11	39,830 42		24,194 21		64,024 63	51,296 52
		" Interest	1,953 82		1,953 82	2,931 55	2,138 10	10,220 50		15,290 15	13,336 33
43	I— 90	Golden Lake Indians, Capital				145 85				145 85	145 85
		" " Interest	115 00		115 00	136 74	14 13	109 00		259 87	144 87
257	I—188	Grassy Narrows, Capital				5 00				5 00	5 00
		" Interest				0 25	0 26			0 51	0 51
104	I— 91	Gull Bay Band, Capital	1,090 00		1,090 00	4,750 20		31,924 37		36,674 57	35,584 57
		" Interest	325 21		325 21	440 02	259 51	50 00		749 53	424 32
13	I— 91	Hervey Inlet Band, Capital	1,505 28		1,505 28	51,696 05		97 74		51,793 79	50,288 51
		" " Interest	3,432 11		3,432 11	4,715 85	2,820 60	300 00		7,836 45	4,404 34
240	I— 91	Lac La Croix Indians, Capital				28,568 18				28,568 18	28,568 18
		" " Interest	980 00		980 00	300 95	1,443 46	74 00		1,818 41	838 41
273	I— 92	Lac Seul Band, Capital				20,983 76				20,983 76	20,983 76
		" Interest	1,241 01		1,241 01	3,252 02	1,211 79	134 00		4,597 81	3,356 80
14	I— 92	Lake Nipissing Band, Capital				158,299 62		4,245 04		162,544 66	162,544 66
		" " Interest	9,860 10	150 00	10,010 10	8,755 28	8,352 74	728 20		17,836 22	7,826 12
16	I— 92	Maganatawan Indians, Capital				2,031 88				2,031 88	2,031 88
		" " Interest	103 50		103 50	610 86	132 14			743 00	639 50
15	I— 93	Manitoulin Island (unceded) Capital	244 16		244 16	78,770 60		2,499 50	60 47	81,330 57	81,086 41
		" " Interest	5,421 65	150 00	5,571 65	2,043 51	4,040 71	162 75		6,246 97	675 32
270	I— 93	Martins Falls Band, Capital							207 15	207 15	207 15
		" Interest							130 27	130 27	130 27

17	I— 94	Mississaguas of Alnwick, Capital.	2,363 44	3,520 60	5,884 04	157,705 69	.....	21,238 77	.....	178,944 46	173,060 42
		" " Interest	10,066 83	150 00	10,216 83	5,635 88	8,405 81	1,683 27	2,570 00	18,294 96	8,078 13
18	I— 94	Mississaguas of Credit, Capital...	630 85	.....	630 85	45,744 28	.....	928 99	.....	46,673 27	46,042 42
		" " Interest...	7,171 87	150 00	7,321 87	2,647 73	2,903 52	2,657 33	2,090 00	10,298 58	2,976 71
20	I— 94	Mississaguas of Mud Lake, Capital	1,477 11	.....	1,477 11	76,277 53	.....	20,057 94	.....	96,335 47	94,858 36
		" " Interest...	4,703 52	38 57	4,742 09	596 98	3,843 73	6 00	1,606 35	6,053 06	1,310 97
19	I— 95	Mississaguas of Rice Lake, Capital	4,744 09	3,656 16	8,400 25	32,635 35	.....	7,875 57	450 00	40,960 92	32,560 67
		" " Interest	2,014 95	450 00	2,464 95	544 20	1,658 98	236 50	961 76	3,401 44	936 49
21	I— 95	Mississaguas of Scugog, Capital...	.....	.....	.....	9,922 48	.....	2,045 75	.....	11,968 23	11,968 23
		" " Interest...	2,153 23	.....	2,153 23	3,190 04	655 63	835 86	391 90	5,073 43	2,920 20
22	I— 96	Mohawks of Bay of Quinté.....Capital.	300 00	.....	300 00	70,108 29	.....	262 50	.....	70,370 79	70,070 79
		" " Interest	14,084 70	352 50	14,437 20	5,164 80	4,254 47	8,012 76	1,800 00	19,232 03	4,794 83
23	I— 97	Moravians of Thames, Capital...	2,769 13	.....	2,769 13	96,496 57	.....	399 52	.....	96,896 09	94,126 96
		" " Interest...	6,324 46	150 00	6,474 46	1,285 14	5,086 60	1,044 47	600 00	8,016 21	1,541 75
24	I— 97	Munceys of Thames, Capital.....	.....	.....	.....	734 79	.....	12 00	.....	746 79	746 79
		" Interest.....	628 00	.....	628 00	49 53	39 22	707 00	.....	795 75	167 75
285	I— 98	Nickickousemenecaning Indians.....Capital.	.....	.....	.....	59,793 48	.....	.....	.....	59,793 48	59,793 48
		" " Interest	3,582 88	.....	3,582 88	5,102 61	3,244 80	.....	.....	8,347 41	4,764 53
72	I—188	Nipigon and Red Rock Band.....Capital.	.....	.....	.....	324 96	.....	.....	.....	324 96	324 96
		" " Interest	.....	.....	.....	1 05	16 30	.....	.....	17 35	17 35
283	I— 98	Northwest Angle Reserve, 33A.....Capital.	33 00	.....	33 00	1,850 65	.....	2,284 17	.....	4,134 82	4,101 82
		Interest	13 45	.....	13 45	150 82	100 07	22 00	.....	272 89	259 44
282	I— 98	Northwest Angle Reserve 34A, 37A, Capital.....	15 00	.....	15 00	1,934 46	.....	715 43	.....	2,649 89	2,634 89
		Interest.....	208 53	.....	208 53	109 03	102 17	.....	.....	211 20	2 67
245	I— 99	Obidgewong Indians, Capital.....	.....	.....	.....	4,116 35	.....	.....	26 33	4,142 68	4,142 68
		" Interest.....	600 00	.....	600 00	383 80	225 01	.....	1 16	609 97	9 97
26	I— 99	Ojibbewas of Lake Huron and Superior, Capital.....	.....	.....	.....	263,166 35	.....	.....	.....	263,166 35	263,166 35
		Interest.....	25,468 00	.....	25,468 00	1,010 86	13,208 86	.....	11,900 00	26,119 72	651 72
28	I—100	Ojibbewas of Mississagi River, " Capital	.....	.....	.....	8,686 68	.....	107 20	.....	8,793 88	8,793 88
		" Interest	559,72	43 44	603 16	380 75	453 37	.....	.....	834 12	230 96
25	I—100	Ojibbewas and Ottawas of Manitoulin, Capital.....	.....	3,954 08	3,954 08	.....	.....	3,954 08	.....	3,954 08	.....
		Interest.....	.....	173 02	173 02	.....	.....	173 02	.....	173 02	.....
29	I—100	Oneidas of Thames, Capital.....	.....	.....	.....	152 27	.....	6 30	.....	158 57	158 57
		" Interest.....	322 00	.....	322 00	433 08	29 27	312 25	.....	774 60	452 60
30	I—101	Parry Island Band, Capital.....	729 94	.....	729 94	98,103 51	.....	1,656 71	.....	99,760 22	99,030 28
		" Interest.....	4,862 01	56 24	4,918 25	1,649 21	5,031 27	411 44	.....	7,091 92	2,173 67
236	I—236	Pays Plat Band, Capital.....	.....	.....	.....	107 33	.....	.....	.....	107 33	107 33
		" Interest.....	.....	.....	.....	5 45	5 64	.....	.....	11 09	11 09
71	I—188	Pic Band, Capital.....	.....	.....	.....	200 00	.....	.....	.....	200 00	200 00
		" Interest.....	.....	.....	.....	10 00	10 50	.....	.....	20 50	20 50
80	I—101	Pointe Grondine Band, Capital...	.....	.....	.....	19,181 04	.....	1,728 48	.....	20,909 52	20,909 52
		" Interest...	915 00	.....	915 00	1,445 48	1,031 33	50 00	.....	2,526 81	1,611 81

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND-*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE-*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		Ontario-Conc.—Fin									
31	I—101	Pottawatamies of Walpole Island, " Capital	$ 190 16	.....	$ 190 16	$ 1,805 22	.....	$ 16 49	.....	$ 1,821 71	$ 1,631 55
		" Interest	637 28	.....	637 28	584 00	$ 119 46	295 75	.....	999 21	361 93
328	I—102	Rainy Lake Reserve No. 17A, " Capital	.....	.....	.....	7,621 36	.....	.....	.....	7,621 36	7,621 36
		" Interest	350 00	.....	350 00	532 59	407 70	.....	.....	940 29	590 29
102	I—102	Rat Portage Reserve 38A, Capital	10 55	.....	10 55	32,768 49	.....	3,714 47	.....	36,482 96	36,472 41
		" Interest	3,853 96	.....	3,853 96	4,699 31	1,873 39	110 00	.....	6,682 70	2,828 74
337	I—103	Seine River Reserve 23 A and 23B, Capital	.....	.....	.....	16,259 31	.....	.....	.....	16,259 31	16,259 31
		" Interest	976 60	.....	976 60	1,059 13	865 92	.....	.....	1,925 05	948 45
32	I—103	Serpent River Band, Capital	.....	.....	.....	31,478 59	.....	.....	.....	31,478 59	31,478 59
		" Interest	1,515 22	$ 193 44	1,708 66	226 89	1,585 27	3 00	.....	1,815 16	106 50
197	I—103	Shabashkoshing Res. 30A	.....	.....	.....	.....	.....	108 57	.....	108 57	108 57
34	I—103	Shawanaga Band, Capital	412 20	.....	412 20	59,045 70	.....	506 17	.....	59,551 87	59,139 67
		" Interest	2,987 88	150 00	3,137 88	1,044 69	3,004 52	200 55	.....	4,249 76	1,111 88
246	I—104	Sheguiandah Band, Capital	.....	.....	.....	51,701 22	.....	87 58	$ 631 81	52.420 61	52,420 61
		" Interest	2,815 97	112 50	2,928 47	1,231 83	2,646 65	6 55	27 65	3,912 68	984 21
247	I—104	Sheshegwaning Band, Capital	.....	.....	.....	60,197 91	.....	.....	705 52	60,903 43	60,903 43
		" Interest	2,870 96	150 00	3,020 96	1,000 95	3,059 94	25 10	30 87	4,116 86	1,095 90
222	I—105	Shoal Lake Band No. 39, Capital	.....	.....	.....	2,011 06	.....	.....	.....	2,011 06	2,011 06
		" Interest	109 61	.....	109 61	171 47	109 13	22 00	.....	302 60	192 99
223	I—105	Shoal Lake Band No. 40, Capital	.....	.....	.....	3,916 41	.....	40 40	.....	3,956 81	3,956 81
		" Interest	391 38	.....	391 38	155 60	203 60	22 00	.....	381 20	*10 18
33	I—105	Six Nations Indians, Capital	9,730 75	.....	9,730 75	676,508 43	.....	1,952 23	429 77	678,890 43	669,159 68
		" Interest	46,062 47	1,755 00	47,817 47	23,323 26	gr.3,700 00 41,532 62	6,228 29	.....	74,784 17	26,966 70
248	I—107	South Bay Band, Capital	.....	.....	.....	28,086 50	.....	.....	363 29	28,449 79	28,449 79
		" Interest	1,048 81	90 00	1,138 81	382 18	1,423 43	57 10	15 90	1,878 61	739 80
35	I—107	Spanish River Band, Capital	1,807 05	22 67	1,829 72	11,505 16	.....	10 00	.....	11,515 16	9,685 44
		" Interest	799 74	43 44	843 18	273 09	588 91	222 00	.....	1,084 00	240 82
220	I—107	Stangecoming Band, Capital	.....	.....	.....	2,180 70	.....	.....	.....	2,180 70	2,180 70
		" Interest	.....	.....	.....	96 20	113 85	507 00	.....	717 05	717 05

249	I—108	Sucker Creek Band, Capital			37 80	37 80	28,230 80		120 24	394 89	28,745 93	28,708 13
		" Interest	1,121 46	150 00	1,271 46		*72 22	1,424 06		17 28	1,369 12	97 66
250	I—108	Sucker Lake Band, Capital					6,225 28			63 19	6,288 47	6,288 47
		" Interest	410 00		410 00		553 13	338 92		2 77	894 82	484 82
36	I—108	Thessalon River Band, Capital	1,516 10		1,516 10		32,141 65		145 57		32,287 22	30,771 12
		" Interest	1,408 26	43 44	1,451 70		977 29	1,655 95	6 00		2,639 24	1,187 54
37	I—109	Totoomenais Band, Capital					3,720 24				3,720 24	3,720 24
		" Interest	70 25		70 25		174 35	214 97			389 32	319 07
95	I—109	Wabigoon Band, Capital					16,033 08				16,033 08	16,033 08
		" Interest	2,209 76		2,209 76		6,135 38	1,108 42			7,243 80	5,034 04
228	I—110	Wahnapitae Band, Capital					18,248 60				18,248 60	18,248 60
		" Interest	1,068 75		1,068 75		991 39	962 00	53 25		2,006 64	937 89
251	I—110	West Bay Band, Capital	2,876 32		2,876 32		102,970 11		1,176 05	1,479 46	105,625 62	102,749 30
		" Interest	5,794 91	150 00	5,944 91		2,325 35	5,324 47	256 25	64 71	7,970 78	2,025 87
81	I—110	Whitefish Bay Band, Capital	21 00		21 00		22,499 21		623 15		23,122 36	23,101 36
		" Interest	2,368 72		2,368 72		3,512 32	1,300 58	82 00		4,894 90	2,526 18
82	I—111	Whitefish Lake Band, Capital					64,563 34		2,854 20		67,417 54	67,417 54
		" Interest	3,565 63	150 00	3,715 63		1,727 29	3,314 53	233 00		5,274 82	1,559 19
38	I—111	Whitefish River Band, Capital	625 87		625 87		51,947 72		40 70		51,988 42	51,362 55
		" Interest	2,391 08		2,391 08		8,509 48	3,022 86	35 00	50 00	11,617 34	9,226 26
39	I—112	Wyandottes of Anderdon	219 00		219 00		1,212 66	60 63			1,273 29	1,054 29
			463,746 13	*26,721 80*	*490,467 93*		*5,646,835 68*	*296,479 82*	*298,249 36*	*54,745 98*	*6,296,310 84*	*5,805,842 91*
		Quebec—Québec										
41	I—112	Abenakis of Becancour, Capital					6,369 92				6,369 92	6,369 92
		" Interest	137 68		137 68		1,020 21	369 51			1,389 72	1,252 04
40	I—112	Abenakis of St. Francis, Capital					3,807 82				3,807 82	3,807 82
		" Interest	648 22		648 22		1,865 44	293 50	637 06		2,796 00	2,147 78
70	I—188	Abitibi Indians, Capital					190 34				190 34	190 34
		" Interest					125 75	15 80			141 55	141 55
42	I—112	Amalecites of Isle Verte and Viger Capital					8,807 81				8,807 81	8,807 81
		" Interest	522 00		522 00		588 43	469 81			1,058 24	536 24
137	I—113	Betsiamits Band, Capital	9,749 80		9,749 80		94,103 94		5,600 96		99,704 90	89,955 10
		" Interest	12,286 50	315 00	12,601 50		12,822 96	5,346 35	1,091 06		19,260 37	6,658 87
353	I—113	Coocoocache Indians, Capital	180 00		180 00		30,926 57				30,926 57	30,746 57
		" Interest	2,557 44		2,557 44		2,423 77	1,667 52	38 00		4,129 29	1,571 85
44	I—114	Hurons of Lorette, Capital					15,607 68				15,607 68	15,607 68
		" Interest	512 34		512 34		3,992 27	980 00			4,972 27	4,459 93
45	I—114	Iroquois of Caughnawaga, Capital	9,892 56		9,892 56		17,036 30		66 67		17,102 97	7,210 41
		Interest	11,675 91		11,675 91		*3,866 06	685 00	10,147 22		6,966 16	*4,709 75
46	I—115	Iroquois of St. Regis, Capital	464 13		464 13		53,373 39		1,125 43		54,498 82	54,034 69
		" Interest	3,714 24	250 00	3,964 24		4,694 53	3,187 93	1,223 90		9,106 36	5,142 12
46A	I—115	St. Regis Land Fund, Capital	2,750 00		2,750 00		2,500 00			250 00	2,750 00	
		" Interest	1,547 21		1,547 21		1,354 49	192 72			1,547 21	
47	I—116	Lake St. John Indians, Capital					6,474 47				6,474 47	6,474 47
		" Interest	200 00		200 00		5,687 83	608 11	201 00		6,496 94	6,296 94
s8	I—116	Lake of Two Mountains, Capital					7,306 65		33 33		7,339 98	7,339 98
		" Interest	430 75		430 75		773 15	407 45	24 00		1,204 60	773 85

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND—*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE—*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Rembour-sements et virements	Total	Balance April 1, 1924 — Solde 1er avril 1924	Interest and Grants — Intérêts et sub-ventions	Collec-tions — Percep-tions	Refunds and Transfers — Rembour-sements et virements	Total	
		Quebec—Conc.—*Québec*—Fin									
255	I—188	Mattagami Reserve				$ 231 74	$ 11 59			$ 243 33	$ 243 33
92	I—156	Restigouche Indians, Capital	$ 2,232 45		2,232 45	6,608 40		$ 123 69		6,732 09	4,499 64
		" Interest	130 00		130 00	532 91	357 07	210 00		1,099 98	969 98
50	I—156	River Desert Band, Capital	18 75		18 75	61,835 63		2,673 14		64,508 77	64,490 02
		" Interest	1,830 51	$ 150 00	1,980 51	1,715 51	3,208 91	521 40		5,445 82	3,465 31
49	I—117	Timiskaming Band, Capital	471 91		471 91	40,142 66		24 94		40,167 60	39,695 69
		" Interest	2,471 35		2,471 35	3,680 74	2,209 10	90 00		5,979 84	3,508 49
			64,423 75	*715 00*	*65,138 75*	*392,735 25*	*20,010 37*	*23,831 80*	*250 00*	*436,827 42*	*371,688 67*
		New Brunswick — *Nouveau-Brunswick*									
179	I—188	Big Cove Indians, Capital				161 26				161 26	161 26
		" Interest				1 65	8 15			9 80	9 80
114	I—188	Brothers Reserve, The				70 06	3 50			73 56	73 56
239	I—188	Buctouche Indians, Capital				214 58				214 58	214 58
		" Interest				329 83	27 22			357 05	357 05
116	I—116	Burnt Church Indians, Capital	1,127 25		1,127 25	3,087 97		609 60		3,697 57	2,570 32
		" Interest	3 00		3 00	76 46	158 22			234 68	231 68
301	I—188	Canous Reserve, Capital				12 00				12 00	12 00
		" Interest				109 64	6 08			115 72	115 72
175	I—117	Edmundston Reserve, Capital				214 28				214 28	214 28
		" Interest	13 00		13 00	17 01	11 56			28 57	15 57
103	I—118	Eel Ground Indians, Capital	70 00		70 00	2,143 60		792 86		2,936 46	2,866 46
		" Interest	132 18		132 18		107 18	26 25		133 43	1 25
165	I—188	Eel River Reserve, Capital				23 82				23 82	23 82
		" Interest				9 70	1 68			11 38	11 38
399	I—188	Kingsclear Reserve, Capital				132 60				132 60	132 60
		" Interest				5 47	6 90			12 37	12 37
67	I—118	Oromocto Band, Capital	126 40		126 40	283 99		63 10		347 09	220 69
		" Interest				14 20	14 91			29 11	29 11
272	I—188	Pabineau Reserve, Capital				703 17				703 17	703 17
		" Interest				853 32	77 82			931 14	931 14

122	I—188	Pokemouche Reserve, Capital				102 20				102 20	102 20
		" Interest				195 78	14 90			210 68	210 68
115	I—118	Red Bank Indians, Capital	19 00		19 00	7,622 25		357 08		7,979 33	7,960 33
		" Interest	150 00		150 00		381 11	26 25		407 36	257 36
93	I—118	St. Mary's Indians, Capital				52 81				52 81	52 81
		" Interest	6 75		6 75	9 88	3 13			13 01	6 26
68	I—119	Tobique Indians, Capital	10,448 65		10,448 65	28,735 66				28,735 66	18,287 01
		" Interest	2,191 71		2,191 71	1,383 91	1,505 98			2,889 89	698 18
64	I—119	Woodstock Reserve, Capital				578 00				578 00	578 00
		" Interest	6 00		6 00	39 99	30 90			70 89	64 89
			14,293 94		*14,293 94*	*47,185 09*	*2,359 24*	*1,875 14*		*51,419 47*	*37,125 53*
		Nova Scotia—Nouvelle-Ecosse									
458	I—188	Chapel Island Reserve				20 10	1 00			21 10	21 10
452	I—188	Colchester County Indians, Capital				3,126 40				3,126 40	3,126 40
		Interest				156 32	164 14			320 46	320 46
98	I—188	Cumberland County Indians, Capital				818 75				818 75	818 75
		Interest				17 74	41 83			59 57	59 57
78	I—119	Digby County Indians, Capital				100 00		12 00		112 00	112 00
		" Interest					5 00			5 00	5 00
66	I—188	Fairy Lake Reserve, Capital				11,492 88				11,492 88	11,492 88
		" Interest				3,144 21	731 85			3,876 06	3,876 06
315	I—188	Franklyn Manor, Capital				450 00				450 00	450 00
		" Interest				301 45	37 57			339 02	339 02
362	I—188	Gold River Reserve, Capital				71 00				71 00	71 00
		" Interest				4 82	3 79			8 61	8 61
311	I—120	Halifax County Indians, Capital	21 00		21 00	7,320 58				7,320 58	7,299 58
		" Interest	405 45		405 45	11 57	366 61			378 18	*27 27
456	I—120	Horton Reserve, Capital				11 00		14 61		25 61	25 61
		" Interest					0 55			55	55
421	I—188	Indian Brook Reserve, Capital				315 85				315 85	315 85
		" Interest				53 94	18 49			72 43	72 43
164	I—188	Little Southwest Reserve, Capital				288 74				288 74	288 74
		Interest				181 46	23 51			204 97	204 97
89	I—188	Middle River Indians Capital				423 50				423 50	423 50
		" Interest				83 58	25 35			108 93	108 93
298	I—188	North Sydney Indians				150 97	7 55			158 52	158 52
73	I—120	Pomquet Reserve, Capital				18 04				18 04	18 04
		" Interest	64 37		64 37	466 83	24 24	77 50		568 57	504 20
101	I—121	Port Medway Indians	744 00		744 00	3,534 52	176 73	100 00		3,811 25	3,067 25
428	I—121	St. Croix Reserve, Capital				625 95		91 39		717 34	717 34
		" Interest				53 07	33 95			87 02	87 02
321	I—121	Sydney Indians, Capital				156 30				156 30	156 30
		" Interest	46 79		46 79	47 85	10 21			58 06	11 27
117	I—188	Wallabuck Lake				562 81	28 14			590 95	590 95
278	I—188	Whycocomagh Reserve				23 18	1 16			24 34	24 34
			1,281 61		*1,281 61*	*34,033 41*	*1,701 67*	*295 50*		*36,030 58*	*34,748 97*

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND—*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE—*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		Manitoba									
234	I—189	Berens River Band, Capital				$ 330 82				$ 330 82	$ 330 82
		Interest				149 28	$ 24 01			173 29	173 29
109	I—189	Bird Tail Sioux, Capital				123 35				123 35	123 35
		Interest				5 13	6 42			11 55	11 55
170	I—121	Black River Band, Capital				664 51				664 51	664 51
		Interest				171 67	41 81	$ 12 00		225 48	225 48
60	I—122	Brokenhead River Band, Capital				157 40		371 02		528 42	528 42
		Interest	$ 61 85		$ 61 85	47 63	10 25	40 00		97 88	36 03
232	I—122	Chemawawin Band, Capital						22 00		22 00	22 00
		Interest	52 80		52 80	74 67	3 73	20 00		98 40	45 60
296	I—122	Crane River Band Capital				5,197 61				5,197 61	5,197 61
		Interest	93 00		93 00	2,671 65	393 46			3,065 11	2,972 11
113	I—122	Dog Creek Band	228 27		228 27	209 69	10 48	132 35		352 52	124 25
91	I—123	Ebb and Flow Lake Indians, Capital				57 75				57 75	57 75
		Interest	24 00		24 00	123 96	9 09			133 05	109 05
259	I—123	Fairford Band, Capital				665 75				665 75	665 75
		Interest	506 76		506 76	794 64	73 02			867 66	360 90
209	I—123	Fisher River Reserve				150 59	7 53	100 00		258 12	258 12
63	I—123	Fort Alexander Band, Capital				1,039 81				1,039 81	1,039 81
		Interest	833 74		833 74	678 64	85 92	85 00		849 56	15 82
335	I—189	Hollow Water River Band, Capital				1,376 66				1,376 66	1,376 66
		Interest				187 73	78 22			265 95	265 95
433	I—124	Lake St. Martin's Band, Capital				906 22				906 22	906 22
		Interest	12 00		12 00	52 26	47 92			100 18	88 18
61	I—189	Little Saskatchewan Band				10 00	0 50			10 50	10 50
127	I—124	Long Plain Reserve, Capital	325 95		325 95	8,150 80		2,011 54		10,162 34	9,836 39
		Interest	540 25		540 25	*109 37	402 07	2,932 70		3,225 40	2,685 15
426	I—124	Moose Lake Band	49 13		49 13	56 56	2 83			59 39	10 26
192	I—124	Nelson House Band Reserve, 170B, Capital				2 00				2 00	2 00
		Interest				89 20	4 56	50 00		143 76	143 76

219	I—189	Oak Lake Sioux, Capital				46 16				46 16	46 16
		Interest				17 23	3 17			20 40	20 40
233	I—125	Pas Band, Capital	312 76		312 76	75,511 84		1,034 40		76,546 24	76,233 48
		Interest	4,705 03		4,705 03	307 15	3,790 95	679 15		4,777 25	72 22
438	I—125	Pine Creek Reserve	35 00		35 00	85 23	4 26			89 49	54 49
303	I—125	Rolling River Reserve	307 80		307 80	208 56	10 43	96 00		314 99	7 19
62	I—125	Reserve River Band, Capital	706 27		706 27	77,012 28		23 85		77,036 13	76,329 86
		Interest	5,641 10		5,641 10	913 22	3,896 27	1,468 15		6,277 64	636 54
59	I—126	St. Peter's Band, Capital	1,609 78	80 64	1,690 42	24,014 58		39 21		24,053 79	22,363 37
		Interest	2,964 31		2,964 31	962 93	1,248 88	45 89		2,257 70	*706 61
59A	I—126	St. Peter's Individual Land Account	120 30		120 30	4,772 81	238 64	330 88		5,342 33	5,222 03
338	I—189	Sandy Bay Reserve, Capital				524 49				524 49	524 49
		Interest				52 63	28 86			81 49	81 49
221	I—126	Shoal River Reserve	17 88		17 88	646 23	32 31			678 54	660 66
103	I—127	Swan Lake Band, Capital	1,062 24		1,062 24	34,407 91		243 43		34,651 34	33,589 10
		Interest	3,226 91		3,226 91	1,546 79	1,797 74	2,463 56		5,808 09	2,581 18
185	I—189	Turtle Mountain Sioux, Capital				2,839 70				2,839 70	2,839 70
		Interest				1,469 74	215 47			1,685 21	1,685 21
325	I—127	Valley River Reserve, Capital				462 20		300 00		762 20	762 20
		Interest	81 60		81 60	*5 61	22 83	50 00		67 22	*14 38
132	I—127	Waywayseecappo's Band, Capital	4,000 00		4,000 00	36,859 11		11 00		36,870 11	32,870 11
		Interest	1,394 47		1,394 47	*677 34	1,809 09	229 20		1,360 95	*33 52
299	I—189	Water Hen River Band				4 40	0 22			4 62	4 62
			28,913 20	*80 64*	*28,993 84*	*286,018 85*	*14,300 94*	*12,791 33*		*313,111 12*	*284,117 28*
		Saskatchewan									
190	I—128	Amos Charles Band, Capital				2,853 95				2,853 95	2,853 95
		Interest	649 40		649 40	971 09	191 25	5 00	27 97	1,195 31	545 91
145	I—128	Assiniboine Reserve, Capital				15,447 35				15,447 35	15,447 35
		Interest	605 37		605 37	*176 68	763 53	30 00		616 85	11 48
191	I—128	Beardy's Band	194 90		194 90	370 97	18 55	67 61		457 13	262 23
280	I—189	Beaver Lake Band, Capital				123 03				123 03	123 03
		Interest				6 15	6 46			12 61	12 61
196	I—128	Big River Reserve, Capital				8,480 00				8,480 00	8,480 00
		Interest	2,019 33		2,019 33	2,909 47	569 47			3,478 94	1,459 61
180	I—189	Chipewyan Band				11 55	0 58			12 13	12 13
142	I—129	Cote's Band, No. 64, Capital	6,000 00		6,000 00	116,206 45		272 95		116,479 40	110,479 40
		Interest	11,306 69		11,306 69	6,235 28	6,122 09	1,943 07		14,300 44	2,993 75
184	I—129	Cowessess Band, Capital	20,138 30		20,138 30	126,415 97		1,692 00		128,107 97	107,969 67
		Interest	7,003 00		7,003 00	586 47	6,350 12	3,803 65		10,740 24	3,737 24
375	I—130	Day Star's Reserve	1,786 30		1,786 30	2,240 01	112 00	195 00		2,547 01	760 71
271	I—130	Fishing Lake Band, Capital	9,000 00		9,000 00	53 235 47		574 66		53 810 13	44,810 13
		Interest	13,153 44		13,153 44	26,945 82	4,009 06	61 59		31,016 47	17,863 03
271A	I—189	Fishing Lake Lease Account				5,692 31	284 62			5,976 93	5,976 93
218	I—130	Frog Lake Band	13 25		13 25	14 39	0 72			15 11	1 86
86	I—131	Gordon's Band, Capital				91 40				91 40	91 40
		Interest	26 00		26 00	22 53	5 70			28 23	2 23

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND—*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE—*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Rembour-sements et virements	Total	Balance April 1, 1924 — Solde, 1er avril 1924	Interest and Grants — Intérêts et sub-ventions	Collec-tions — Percep-tions	Refunds and Transfers — Rembour-sements et virements	Total	
		Saskatchewan—Con.—Suite									
189	I—131	James Robert's Band, Capital				$ 3,825 50				$ 3,825 50	$ 3,825 50
		Interest	$ 504 50		$ 504 50	1,499 74	$ 266 26	$ 5 00	$ 37 49	1,808 49	1,303 99
293	I—131	James Smith's Band, Capital				77,760 40					77,760 40
		Interest	6,078 63	$ 153 00	6,231 63	3,648 10	4,070 43	896 17		8,614 70	2,383 07
135	I—132	John Smith's Band, Capital	4 50		4 50	352 73				352 73	348 23
		Interest	25 65		25 65	11 34	18 20			29 54	3 89
188	I—132	Kakawistahaw's Band, Capital				199,742 40		233 75		199,976 15	199,976 15
		Interest	13,951 07	3 71	13,954 78	67,978 32	13,386 04	1,323 55		82,687 91	68,733 13
281	I—189	Keeheewin's Band				62 43	3 12			65 55	65 55
216	I—132	Keeseekouse Band, Capital	6,000 00		6,000 00	32,570 77		61 15		32,631 92	26,631 92
		Interest	2,930 14		2,930 14	*184 14	1,619 33	378 75		1,813 94	*1,116 20
227	I—133	Keyes Reserve, Capital				20,267 66		866 70		21,134 36	21,134 36
		Interest	2,754 61		2,754 61	3,255 13	1,176 14	148 07		4,579 34	1,824 73
268	I—133	Kinistino Reserve, Capital				5,503 70		9 50		5,513 20	5,513 20
		Interest	146 16		146 16	2,669 44	408 66	5 40		3,083 50	2,937 34
178	I—133	Long Lake Reserve 80A Treaty 4, Capital		800 00	800 00	43,871 48		68 00		43,939 48	43,139 48
		Interest	8,768 00	40 00	8,808 00	9,803 58	2,683 75	144 00		12,631 33	3,823 33
264	I—189	Makwa Lake, 129 and 129A, Capital				179 00				179 00	179 00
		Interest					8 95			8 95	8 95
304	I—134	Mistawasis Band, Capital				92,758 08				92,758 08	92,758 08
		Interest	12,818 66	69 00	12,887 66	70,295 32	8,152 67	120 85		78,568 84	65,681 18
226	I—134	Montreal Lake Band..., Capital				1,201 04				1,201 04	1,201 04
		Interest	64 20	65 46	129 66	108 19	65 46	22 00		195 65	65 99
319	I—134	Moosomin Band, Capital				36,166 67		216 00		36,382 67	36,382 67
		Interest	2,118 87		2,118 87	306 41	1,823 65			2,130 06	11 19
231	I—135	Muscowequan's Band, Capital	2,577 00		2,577 00	2,418 56		158 90		2,577 46	0 46
		Interest	168 55		168 55	161 47	129 00	162 05		452 52	283 97
214	I—135	Muscowpetung's BandCapital				89,662 17			4,576 58	94,238 75	94,238 75
		Interset	9,716 77		9,716 77	4,053 81	4,685 80	3,550 16		12,289 77	2,573 00
225	I—135	Ochapowace's Band, Capital				81,890 10				81,890 10	81,890 10
		Interest	17,902 04	3 71	17,905 75	48,338 85	6,511 45			54,850 30	36,944 55

230	I—189	Onion Lake Band				5 00	0 25			5 25	5 25
87	I—136	Pasqua's Band, Capital				168,453 29				168,453 29	168,453 29
		Interest	12,342 45	162 00	12,504 45	29,929 71	9,919 15	306 79		40,155 65	27,651 20
181	I—136	Pelican Lake Band				37 00	1 85			38 85	38 85
294	I—136	Petaquakay's Band, Capital				63,438 30				63,438 30	63,438 30
		Interest	8,880 77		8,880 77	40,930 73	5,218 45	70 47		46,219 65	37,338 88
183	I—137	Piapot's Band, Capital	6,258 99	4,600 92	10,859 91	116,345 83		663 98		117,009 81	106,149 90
		Interest	8,185 10		8,185 10	*2,333 34	5,700 62	308 80	4,609 57	8,285 65	100 55
187	I—137	Poorman's Band, Capital		9,000 00	9,000 00	60,217 25				60,217 25	51,217 25
		" Interest	3,250 33		3,250 33	1,990 62	3,110 39			5,101 01	1,850 68
156	I—189	Red Pheasants Band				19 52	0 98			20 50	20 50
199	I—137	Sakimay's Band, Capital	6,399 39		6,399 39	19,469 72		80 00		19,549 72	13,150 33
		" Interest	961 10		961 10	*152 77	965 85	242 62		1,055 70	94 60
195	I—138	Sandy Lake Reserve, Capital				698 10				698 10	698 10
		" Interest	37 60		37 60	64 18	38 11			102 29	64 69
213	I—138	Saulteaux Band	142 50		142 50	1,300 85	65 04	249 20		1,615 09	1,472 59
144	I—138	Shoal Lake Reserve, No. 28, Capital				8,313 99				8,313 99	8,313 99
		" Interest	451 05		451 05	255 15	428 46			683 61	232 56
332	I—139	Stony Reserve, No. 110 and 111, Capital				48,517 88				48,517 88	48,517 88
		" Interest	4,479 50		4,479 50	2,251 63	2,538 48	768 00		5,558 11	1,078 61
166	I—139	Sturgeon Lake Indians, Capital				25,514 65				25,514 65	25,514 65
		" Interest	1,594 40		1,594 40	1,597 62	1,355 61	49 21		3,002 44	1,408 04
265	I—187	Sweet Grass Reserve	453 87		453 87	162 41	8 12	1,680 00		1,850 53	1,396 66
295	I—139	Starblanket Band	33 70		33 70			71 00		71 00	37 30
305	I—139	Thunderchild's Band, Capital				53,957 16		1,306 83		55,263 99	55,263 99
		" Interest	4,897 65		4,897 65	2,272 98	2,811 51	1,448 80		6,533 29	1,635 64
198	I—189	Wahpaton Sioux Band				9 80	0 49			10 29	10 29
121	I—140	Whitebear's Band Capital	10,933 07		10,933 07	40,164 47		2 50		40,166 97	29,233 90
		" Interest	1,850 06		1,850 06	*313 98	1,992 53			1,678 55	*171 51
279	I—140	Witchekan Lake Reserve 117	200 00		200 00	381 18	19 06	89 70		489 94	289 94
193	I—140	Wood Mountain Sioux, Capital				27 20				27 20	27 20
		" Interest	22 75		22 75	30 32	2 88			33 20	10 45
			229,799 61	*14,897 80*	*244,697 41*	*1,952,417 68*	*97,620 89*	*28,930 01*	*4,675 03*	*2,083,643 61*	*1,838,946 20*
		Alberta									
139	I—141	Alexander's Band, Capital				35,265 17				35,265 17	35,265 17
		" Interest	1,931 22		1,931 22	2,643 67	1,895 44	111 97		4,651 08	2,719 86
169	I—189	Alexis Band Capital				689 60				689 60	689 60
		" Interest				366 93	52 83			419 76	419 76
391	I—189	Ambrose Tête Noire Band, Capital				1,337 42				1,337 42	1,337 42
		" Interest				718 97	102 82			821 79	821 79
403	I—189	Beaver Band, No. 152, Capital				4 00				4 00	4 00
		Interest				1 97	0 30			2 27	2 27
138	I—141	Blackfoot Indians, Capital	13,861 52	22,466 00	36,327 52	736,028 96		60,070 99	2 25	796,102 20	759,774 68
		" Interest	77,988 87	742 75	78,731 62	327,707 11	53,186 80	105,730 60	20,000 00	506,624 51	427,892 89
138 A	I—189	Blackfoot Sinking Fund				14,075 40	703 77			14,779 17	14,779 17

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND-*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE-*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde, 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		Alberta-Conc.—Fin									
173	I—142	Blood Indians, Capital		$ 2 25	$ 2 25	$ 492 00				$ 492 00	$ 489 75
		Interest	$ 19,354 51		19,354 51	20,990 77	$ 1,074 14	$27,652 05		49,716 96	30,362 45
173 A	I—189	Blood Sinking Fund				7,706 44	385 32			8,091 76	8,091 76
418	I—143	Drift Pile Indians, Capital				1,027 75				1,027 75	1,027 75
		" Interest	428 00		428 00	1,498 61	126 32			1,624 93	1,196 93
451	I—143	Duncan's Reserve No. 151, Capital				374 80				374 80	374 80
		" Interest	20 40		20 40	24 17	19 95			44 12	23 72
120	I—143	Enoch's Band, Capital	500 00		500 00	234,883 71		6,218 74	$ 3 84	241,106 29	240,606 29
		" Interest	30,874 14		30,874 14	22,509 83	12,869 68	1,414 07		36,793 58	5,919 44
167	I—144	Ermineskin's Band, Capital				70,003 16				70,003 16	70,003 16
		Interest	3,113 02		3,113 02	23 12	3,501 31	691 45		4,215 88	1,102 86
140	I—189	Hudson's Hope Reserve No. 168				255 26	12 76			268 02	268 02
376	I—189	Kinnasayas Reserve, Capital				6,324 60				6,324 60	6,324 60
		" Interest				3,350 45	483 75			3,834 20	3,834 20
146	I—144	Louis Bull's Band, Capital				19,667 96		777 00		20,444 96	20,444 96
		" Interest	1,222 15		1,222 15	664 69	1,016 63	776 10		2,457 42	1,235 27
260	I—144	Michel's Band, Capital	2,449 45		2,449 45	66,187 21		433 86		66,621 07	64,171 62
		" Interest	7,499 30		7,499 30	3,649 78	3,491 85	800,09		7,941 72	442 42
202	I—145	Paul's (Wabamun) Band, Capital				85,007 48		316 51		85,323 99	85,323 99
		" Interest	5,617 19		5,617 19	1,375 03	4,319 13	246 30		5,940 46	323 27
210	I—145	Peigan Indians, Capital				92,283 74		2,371 44		94,655 18	94,655 18
		" Interest	8,761 99		8,761 99	9,171 08	5,072 74	5,376 75	86 61	19,707 18	10,945 19
210 A	I—189	Peigan Sinking Fund				1,203 39	60,17			1,263 56	1,263 56
261	I—145	Pigeon Lake Reserve, Capital						1,737 50		1,737 50	1,737 50
		" Interest				3,421 87	171 09	108 09		3,701 05	3,701 05
437	I—146	Saddle Lake Band	30 25		30 25	519 85	25 99	311 89		857 73	827 48
155	I—146	Samson's Band, Capital	657 00		657 00	67,994 66		2,858 30		70,852 96	70,195 96
		" Interest	17,747 07	162 00	17,909 07	19,207 49	4,360 11	5,290 02		28,857 62	10,948 55
154	I—146	Sarcee Indians, Capital				9 35				9 35	9 35
		" Interest	2,345 04		2,345 04	670 47	33 99	1,882 99		2,587 45	242 41
413	I—147	Sawridge Band, Capital				474 00				474 00	474 00
		" Interest	187 90		187 90	237 47	35 57			273 04	85 14

171	I—147	Stony Indians, Capital				8,219 34				8,219 34	8,219 34
		" Interest	5,538 17		5,538 17	14,698 94	1,145 91	3,550 30	12 00	19,407 15	13,868 98
419	I—148	Sucker Creek Indians, Capital				3,314 25				3,314 25	3,314 25
		" Interest	458 90		458 90	644 50	197 94			842 44	383 54
417	I—148	Swan River Indians, Capital				1,512 65				1,512 65	1,512 65
		" Interest	127 50		127 50	71 10	79 19			150 29	22 79
			200,713 59	*23,373 00*	*224,086 59*	*1,888,510 17*	*94,425 50*	*228,727 01*	*20,104 70*	*2,231,767 38*	*2,007,680 79*
		British Columbia—Colombie-Britannique									
286	I—148	Adams Lake Indians, Capital				339 85		170 24		510 09	510 09
		" Interest				65 75	20 28			86 03	86 03
423	I—148	Ahwahmish Band, Capital	1,000 00		1,000 00	1,451 13		860 61		2,311 74	1,311 74
		" Interest				173 15	81 21			254 36	254 36
357	I—149	Aitchelitch Reserve, Capital	89 50		89 50	2,701 00				2,701 00	2,611 50
		" Interest	81 45		81 45	24 50	136 28			160 78	79 33
356	I—189	Alberni Indians, Capital				23 18				23 18	23 18
		" Interest				5 67	1 44			7 11	7 11
420	I—189	Alexandria Reserve No. 1, Capital				221 50				221 50	221 50
		" Interest				99 55	16 05			115 60	115 60
256	I—189	Ahahan Band				10 00	0 50			10 50	10 50
408	I—149	Anderson Lake Nos. 1, 2 and 4, Capital				56 78		24 65		81 43	81 43
		" Interest				3 93	3 04			6 97	6 97
83	I—189	Andimaul Band, Capital				361 27				361 27	361 27
		" Interest					18 06			18 06	18 06
363	I—149	Ashcroft Band, Capital				1,152 30				1,152 30	1,152 30
		" Interest	6 00		6 00	341 81	74 71			416 52	410 52
427	I—150	Beecher Bay Reserve No. 1, Capital				229 95				229 95	229 95
		" Interest	30 90		30 90	76 10	15 30			91 40	60 50
200	I—150	Bella Coola Band, Capital				3,827 80				3,827 80	3,827 80
		" Interest	6 00		6 00	220 62	202 42			423 04	417 04
147	I—150	Boothroyd Band, Capital				1,625 64		490 65		2,116 29	2,116 29
		" Interest	64 60		64 60	845 21	123 54			968 75	904 15
161	I—151	Boston Bar Band, Capital				397 06		50 00		447 06	447 06
		" Interest				16 44	20 68			37 12	37 12
377	I—189	Bridge River Band, Capital				5 00	0 25			5 25	5 25
409	I—189	Burn's Lake Reserve No. 1, Capital				968 25				968 25	968 25
		" Interest				615 64	79 20			694 84	694 84
			1,278 45		*1,278 45*	*15,859 08*	*792 96*	*1,596 15*		*18,248 19*	*16,969 74*
334	I—151	Burrard Inlet No. 3, Capital				3,205 30		66 56		3,271 86	3,271 86
		" Interest	546 99		546 99	1,725 33	246 53	200 00		2,171 86	1,624 87
242	I—151	Chaicclisset Band	2 40		2 40	17 97	90			18 87	16 47

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND-*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE-*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde, 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		British Columbia-Cont. *Colombie-Britannique*-Suite									
370	I—151	Clem-Clem-a-Lits Reserve, Capital.	$ 10,346 65		$ 10,346 65			$10,611 00		$ 10,611 00	$ 264 35
289	I—152	Cheam Indians, Capital				$ 3,527 51				3,527 51	3,527 51
		" Interest	202 50		202 50	154 01	$ 184 08			338 09	135 59
97	I—152	Chehalis Band, Capital				20,740 41		6,375 42		27,115 83	27,115 83
		" Interest	950 90	$ 125 00	1,075 90	628 98	1,068 47	52 00		1,749 45	673 55
57	I—151	Chemainus Band, Capital				3,124 42				3,124 42	3,124 42
		" Interest	316 75		316 75	1,546 93	233 57	430 02		2,210 52	1,893 77
58	I—190	Chillaheetsa Band, Capital				2 14				2 14	2 14
		" Interest				5 77	40			6 17	6 17
374	I—152	Chimdimash Reserve No. 2, Capital.				666 33			$ 7 25	673 58	673 58
		Interest				309 21	48 78			357 99	357 99
394	I—153	Chuchuwayha Band	31 00		31 00	152 40	7 62			160 02	129 02
177	I—153	Chukchukualk Band, Capital	34 20		34 20			1,930 00		1,930 00	1,895 80
		" Interest						72 40		72 40	72 40
288	I—153	Clayoquot Band, Capital				185 38		32 26		217 64	217 64
		" Interest	11 20		11 20	4 76	9 51			14 27	3 07
354	I—154	Coldwater Reserve, Capital	8,431 25		8,431 25	19,603 19		8,674 65		28,277 84	19,846 59
		" Interest				1,587 51	1,059 53			2,647 04	2,647 04
342	I—154	Comox Reserve, Capital	37 90		37 90	219 58		937 25		1,156 83	1,118 93
		" Interest	314 75		314 75	1 64	11 06	300 00		312 70	*2 05
152	I—154	Cooke's Ferry Indians, Capital				418 44				418 44	418 44
		" Interest	40 00		40 00	2 92	21 07	373 20		397 19	357 19
406	I—155	Coquitlam Reserve, Capital				1,321 52		1,007 76		2,329 28	2,329 28
		" Interest	85 35		85 35		66 08	22 00		88 08	2 73
382	I—190	Coryatsequa Reserve No. 2, " Capital.				297 10				297 10	297 10
		" Interest.				388 73	34 29			423 02	423 02
52	I—155	Cowichan Band	1,402 07		1,402 07	862 18	43 11	1,109 82		2,015 11	613 04
401	I—155	Cowichan Lake Band, Capital				1,116 25				1,116 25	1,116 25
		" Interest	24 00		24 00	660 68	88 85	24 00		773 53	749 53

330	I—155	Deadman's Creek Reserve,									
		" Capital				1,871 90				1,871 90	1,871 90
		" Interest	514 85		514 85	997 49	143 47	1,000 00		2,140 96	1,626 11
386	I—156	Douglas Lake Reserve, Capital				4,145 91		3,289 04		7,434 95	7,434 95
		" Interest	181 25		181 25	*7 44	206 92			199 48	18 23
380	I—190	Duck Lake Reserve, Capital				1,021 90				1,021 90	1,021 90
		" Interest				592 12	80 70			672 82	672 82
322	I—156	Esquimalt Indians, Capital				626 91				626 91	626 91
		" Interest	398 12		398 12	1,838 05	123 25			1,961 30	1,563 18
360	I—156	Fort George Indians, Capital				35,161 05				35,161 05	35,161 05
		" Interest	2,542 23		2,542 23	5,679 04	2,042 00			7,721 04	5,178 81
392	I—157	Fountain Band, Capital						47 15		47 15	47 15
		" Interest	11 50		11 50	77 98	3 90			81 88	70 38
56	I—190	Fraser Lake Band, Capital				3,355 45				3,355 45	3,355 45
		" Interest					167 77			167 77	167 77
439	I—190	Gilford Island No. 1, Capital				1,273 94				1,273 94	1,273 94
		" Interest				250 92	76 24			327 16	327 16
141	I—157	Halalt Indians, Capital	103 40		103 40	966 37				966 37	862 97
		" Interest	38 25		38 25	205 27	58 58			263 85	225 60
347	I—157	Homais Reserve	10 60		10 60	72 05	3 60			75 65	65 05
341	I—158	Homathko Indians, Capital	1,012 87		1,012 87	13,362 70		27 59		13,390 29	12,377 42
		" Interest	2,033 80		2,033 80	3,154 23	825 85	921 35		4,901 43	2,867 63
373	I—190	Hope Island Reserve, Capital				87 50				87 50	87 50
		" Interest				22 89	5 52			28 41	28 41
84	I—158	Hope Band, Indian, Capital	228 00		228 00	5,721 01				5,721 01	5,493 01
		" Interest	352 00		352 00	370 71	304 59			675 30	323 30
118	I—158	Hunaechin Reserve, Capital		7,733 99	7,733 99	4,830 89		2,903 10		7,733 99	
		" Interest	216 25	589 65	805 90	343 20	258 70	204 00		805 90	
385	I—159	Kamloops Reserve No .1, Capital				8,669 26				8,669 26	8,669 26
		" Interest	3,575 50		3,575 50	7,696 54	818 29	420 00		8,934 83	5,359 33
149	I—190	Kanaka Band, Capital				352 50				352 50	352 50
		" Interest				340 72	34 66			375 38	375 38
425	I—159	Katzie Band, Capital	2,349 64		2,349 64	2,492 43		3,743 64		6,236 07	3,886 43
		" Interest	155 85		155 85		124 62	34 00		158 62	2 77
405	I—190	Kayoosh Reserve No. 1, Capital				163 44				163 44	163 44
		" Interest				35 22	9 93			45 15	45 15
454	I—159	Kimsquit Band No. 2, Capital				4,087 70				4,087 70	4,087 70
		" Interest	28 00		28 00	431 70	225 97	25 00		682 67	654 67
352	I—190	Kitseguecla Reserve, Capital				119 84				119 84	119 84
		" Interest				6 14	6 30			12 44	12 44
367	I—190	Kitseguecla Reserve No. 2,									
		" Capital				282 84				282 84	282 84
		" Interest				177 45	23 02			200 47	200 47
355	I—160	Kitselas Reserve, Capital				78 27		113 45	819 72	1,011 44	1,011 44
		" Interest				1,158 40	61 83	150 50	682 51	2,053 24	2,053 24
350	I—190	Kitsumkalum Indians, Capital				1,609 09				1,609 09	1,609 09
		" Interest				1,235 22	142 22			1,377 44	1,377 44
351	I—190	Kitwanga Band, Capital				716 14				716 14	716 14
		" Interest				1,050 16	88 32			1,138 48	1,138 48

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND—*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE—*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde, 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		British Columbia—Cont.—*Colombie-Britannique*—Suite									
407	I—160	Klahoose Reserve Nos. 7 and 8, Capital				$ 2,409 11		$ 6,750 80		$ 9,159 91	$ 9,159 91
		" " Interest	$ 186 29		$ 186 29	751 36	$ 158 02	325 00		1,234 38	1,048 09
431	I—190	Klaskino Reserve No. 1, Capital				165 40				165 40	165 40
		" Interest				26 07	9 57			35 64	35 64
368	I—160	Kshish Reserve No. 4, Capital		$ 819 72	819 72	636 50		183 22		819 72	
		" " Interest		682 51	682 51	619 70	62 81			682 51	
312	I—160	Kuper Island Reserve, Capital	45 00	3 70	48 70	482 95			$ 3 70	486 65	437 95
		" " Interest	60 50		60 50	423 02	45 30			468 32	407 82
364	I—190	Kuthlath (Yale) Capital				122 80				122 80	122 80
		" " Interest				117 82	12 03			129 85	129 85
346	I—161	Kwan-Kwan Apilt Reserve						294 98		294 98	294 98
450	I—190	Kwatse Reserve No. 3, Capital				254 47				254 47	254 47
		" " Interest				55 43	15 49			70 92	70 92
291	I—190	Kwiahkah Band, Capital				435 96				435 96	435 96
		" Interest				0 03	21 80			21 83	21 83
258	I—161	Laichkwiltach Band, Capital	3,000 00		3,000 00	12,890 88		1,346 72		14,237 60	11,237 60
		" " Interest	856 00		856 00	1,116 25	700 36			1,816 61	960 61
378	I—161	Langley Reserve, Capital	1,630 20		1,630 20	1,674 24		2,547 41		4,221 65	2,591 45
		" Interest	135 08		135 08	1 88	83 81	50 00		135 69	0 61
292	I—190	Little Lake Band, Capital				346 01				346 01	346 01
		" Interest				216 97	28 15			245 12	245 12
302	I—162	Long Lake Reserve, Capital	1,952 00		1,952 00	1,952 00				1,952 00	
		" " Interest	200 08		200 08	97 60	102 48			200 08	
393	I—162	Long Lake Reserve No. 7, Capital		207 15	207 15	148 05			800 00	948 05	740 90
		" Interest		130 27	130 27	10 90	7 95		40 00	58 85	*71 42
111	I—162	Lower Kootenay Indians, Capital	1,226 10		1,226 10	1,154 59		2,452 80		3,607 39	2,381 29
		" " Interest				45 29	59 99	100 00		205 28	205 28
329	I—190	Lower Similkameen, Res. Nos. 3, 5, 7 and 8, Capital				584 25				584 25	584 25
		" " Interest				284 69	43 45			328 14	328 14

331	I—190	Lower Similkameen Res. Nos. 10 and 10B.....Capital.				606 25				606 25	606 25
		" " Interest				679 45	64 28			743 73	743 73
266	I—190	Lyacksun Band, Capital				192 85				192 85	192 85
		" Interest				94 44	14 36			108 80	108 80
151	I—163	Lytton Band, Capital	1,000 00		1,000 00	968 35		184 50	31 65	1,184 50	184 50
		" Interest	100 00	31 65	131 65	7 38	48 79	100 00		156 17	24 52
274	I—163	Mameet Band, Capital	490 48		490 48	790 60				790 60	300 12
		" Interest				925 08	85 78			1,010 86	1,010 86
242	I—163	Marktosis Reserve	12 00		12 00	21 79	1 09			22 88	10 88
404	I—190	Massett Indians				380 51	19 03			399 54	399 54
129	I—163	Matsquisahhahcom Band, Capital				4,649 40		144 02		4,793 42	4,793 42
		" " Interest	595 60		595 60	1,927 32	328 84	45 00		2,301 16	1,705 56
400	I—164	Mauvais (Bonaparte) Band.....Capital.				21 00				21 00	21 00
		" " Interest	3 00		3 00	6 25	1 36			7 61	4 61
340	I—164	Metlakatla Indians, Capital				54,712 84				54,712 84	54,712 84
		" " Interest	2,619 08		2,619 08	2,540 24	2,862 65			5,402 89	2,783 81
395	I—164	Mission Reserve						102 25		102 25	102 25
284	I—190	Miyuke Band, Capital				545 09				545 09	545 09
		" Interest				56 58	30 08			86 66	86 66
53	I—165	Musqueam Indians, Capital	111 11		111 11	111 11				111 11	
		" " Interest	5,354 87		5,354 87	0 46	5 58	5,353 10		5,359 14	4 27
128	I—165	Nakwakto Band, Capital				47 87		29 04		76 91	76 91
		" Interest				2 39	2 51			4 90	4 90
176	I—165	Nanaimo River Band, Capital				50,087 33				50,087 33	50,087 33
		" " Interest	4,324 37		4,324 37	4,611 64	2,734 95	230 00		7,576 59	3,252 22
344	I—190	Nanoose Reserve, Capital				206 60				206 60	206 60
		" Interest				41 27	12 39			53 66	53 66
134	I—165	New Westminster Band, Capital				4,217 48				4,217 48	4,217 48
		" " Interest	152 60		152 60	10,692 20	745 48	831 00		12,268 68	12,116 08
126	I—166	Nicoamen Band, Capital				675 11				675 11	675 11
		" Interest	150 45		150 45	128 37	40 17			168 54	18 09
275	I—166	Nimkish Reserve	128 14		128 14	175 18	8 76	270 00		453 94	325 80
217	I—166	Niskonlith Band, Capital				1,685 10				1,685 10	1,685 10
		" Interest				1,135 36	141 02			1,276 38	1,276 38
320	I—190	Niskat Band				1,549 36	77 47			1,626 83	1,626 83
276	I—190	Niskeet Band				31 38	1 57			32 95	32 95
412	I—166	Nitinat Reserve, Capital				1,530 09				1,530 09	1,530 09
		" Interest	95 15		95 15	34 34	78 22			112 56	17 41
434	I—190	Nkaia (Lytton Res. 25 and 26).....Capital.				753 60				753 60	753 60
		" " Interest				208 23	48 09			256 32	256 32
387	I—167	North Thompson Reserve, Capital	1,629 36		1,629 36	4,967 88		2,963 60		7,931 48	6,302 12
		" " Interest	2,982 25		2,982 25	2,499 40	373 36	915 00		3,787 76	805 51
157	I—190	Ohamil Band, Capital				608 38				608 38	608 38
		" Interest				30 39	31 94			62 33	62 33
172	I—167	Ohiat Band, Capital				1,335 50				1,335 50	1,335 50
		" Interest	94 95		94 95	30 61	68 31			98 92	3 97

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND—*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE—*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde, 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		British Columbia—Cont. — *Colombie-Britannique*—Suite									
94	I—167	Okanagan Band, Capital				$ 2,352 30				$ 2,352 30	$ 2,352 30
		" Interest	$ 1,104 18		$ 1,104 18	1,032 97	$ 169 26	$ 963 50		2,165 73	1,061 55
366	I—168	Oregon Jack Creek, Nos. 3, 4, 5 Capital				1,111 15				1,111 15	1,111 15
		" " Interest	49 00		49 00	478 81	79 50			558 31	509 31
306	I—168	Osoyoos Reserve, Capital				2,254 03				2,254 03	2,254 03
		" Interest	547 30		547 30	1,390 21	182 21			1,572 42	1,025 12
383	I—168	Panquachin Reserve, Capital				699 60				699 60	699 60
		" " Interest	349 80		349 80	413 07	55 63	18 00		486 70	136 90
324	I—168	Patcheena Reserve, Capital				4,648 80				4,648 80	4,648 80
		" Interest	22 55		22 55	1,094 07	287 14	155 00		1,536 21	1,513 66
323	I—168	Pavilion (Williams Lake), Capital				120 75				120 75	120 75
		Interest	14 35		14 35	9 23	6 50			15 73	1 38
349	I—168	Penticton Reserve, Capital	2 40		2 40	5,469 37		195 00		5,664 37	5,661 97
		Interest	696 50		696 50	1,649 18	355 93	350 00		2,355 11	1,658 61
416	I—190	Pibbets (Burns lake No. 2), Capital				230 25				230 25	230 25
		" Interest				128 20	17 92			146 12	146 12
162	I—169	Popkum Band, Capital				1,528 82		211 61		1,740 43	1,740 43
		" Interest				133 33	83 11			216 44	216 44
339	I—170	Port Simpson Indians, Capital				347 72				347 72	347 72
		" Interest	21 88		21 88	6 54	17 71			24 25	2 37
402	I—170	Quam Reserve No. 7, Capital				9,861 02				9,861 02	9,861 02
		" Interest	8 70		8 70	1,387 58	562 43			1,950 01	1,941 31
435	I—170	Quatsino Reserve No. 6, Capital				2,513 04		3 35		2,516 39	2,516 39
		" Interest				10 79	126 19			136 98	136 98
345	I—171	Quesnel Reserve, Capital				1,117 53		20 00		1,137 53	1,137 53
		" Interest				40 66	57 91			98 57	98 57
88	I—171	Saanich Band, Capital				753 71		59 25		812 96	812 96
		" Interest	377 75		377 75	1,681 29	121 75			1,803 04	1,425 29
153	I—171	Salmon River Reserve, Capital				476 15				476 15	476 15

		" Interest..				159 69	31 79	1 00		192 48	192 48
55	I—171	Scowlitz or Harrison Riv. Res., Capital..	3,301 75		3,301 75	2,797 92		4,642 02		7,439 94	4,138 19
		" Interest..	194 90		194 90	282 86	154 04	188 66	125 00	750 56	555 66
369	I—172	Seabird Island Band, Capital....				16,026 69		149 95		16,176 64	16,176 64
		" Interest....	1,147 93		1,147 93	3,377 95	970 23			4,348 18	3,200 25
336	I—172	Semiahmoo Band, Capital.....				1,281 72				1,281 72	1,281 72
		" Interest.....	686 30		686 30	631 71	95 67	152 00		879 38	193 08
389	I—172	Seshart Reserve, Capital.....	119 70		119 70	2,632 41				2,632 41	2,512 71
		" Interest.....	383 13		383 13	249 05	144 07			393 12	9 99
215	I—173	Seton Lake Indians, Capital.....				226 00		285 75		511 75	511 75
		" Interest.....				33	11 32			11 65	11 65
415	I—190	Shuswap Band (Kootenay), Capital..				3 20				3 20	3 20
		" Interest..				18 87	1 10			19 97	19 97
384	I—173	Shuswap Reserve, Capita'.....				599 66		1,868 03		2,467 69	2,467 69
		" Interest.....	577 75		577 75	1,329 34	96 45	50 00		1,475 79	898 04
148	I—191	Siska Band, Capital.....				89 60				89 60	89 60
		" Interest.....				89 48	8 95			98 43	98 43
365	I—191	Siska Flat Reserve No. 3, Capital				189 00				189 00	189 00
		Interest				104 50	14 68			119 18	119 18
158	I—191	Skawahlook Band, Capital.....				100 00				100 00	100 00
		" Interest.....				15 64	5 78			21 42	21 42
381	I—191	Skidegate Reserve.....				1,876 71	93 84			1,970 55	1,970 55
422	I—173	Skulkayn Indians, Capital.....				26 68				26 68	26 68
		" Interest.....	1,165 66		1,165 66	234 08	13 04	1,082 36		1,329 48	163 82
371	I—191	Skumalasph Reserve, Cap,tal....				4,188 71				4,188 71	4,188 71
		" Interest.....				731 27	246 00			977 27	977 27
150	I—191	Skuppa Band, Capital.....				84 50				84 50	84 50
		" Interest.....				150 14	11 73			161 87	161 87
388	I—191	Skutz Reserve, Capital.....				423 00				423 00	423 00
		" Interest.....				246 90	33 50			280 40	280 40
110	I—174	Skawh Reserve, Capital.....				83 73		172 42		256 15	256 15
		" Interest.....	243 90		243 90	3 37	4 36	284 50		292 23	48 33
432	I—174	Skway Band, Capital.....				575 03				575 03	575 03
		" Interest.....	13 25		13 25	57 11	31 61			88 72	75 47
348	I—191	Skwulwailum (Squamish) Res....				127 30	6 37			133 67	133 67
297	I—174	Sliammon Band, Capital.....	1,580 13		1,580 13	23,009 02		1,292 86		24,301 88	22,721 75
		" Interest.....	1,866 64		1,866 64	2,518 63	1,276 38	50 00		3,845 01	1,978 37
277	I—191	Soda Creek Reserve, Capital....				16 05				16 05	16 05
		" Interest....				3 32	0 97			4 29	4 29
253	I—175	Somenos Band, Capital.....	4,579 35		4,579 35			5,037 50		5,037 50	458 15
		" Interest.....	65 00		65 00	4 95	0 25	60 00		65 20	0 20
51	I—175	Songhees Band, Capital.....				10,248 49				10,248 49	10,248 49
		" Interest.....	1,106 26		1,106 26	716 60	548 25	320 00	432 48	2,017 33	911 07
429	I—175	Sooke Reserve No. 1, Capital....				12 90				12 90	12 90
		" Interest....	4 00		4 00	4 39	0 87			5 26	1 26
107	I—176	Spallumcheen Band, Capital.....				2,216 31		137 93		2,354 24	2,354 24
		" Interest.....	99 00		99 00	227 77	122 20	50 00		399 97	300 97

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND-*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE-*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits—Débits			Credits—Crédits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail, Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde, 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		British Columbia–Conc. *Colombie-Britannique*–Fin									
160	I—176	Spuzzum Band, Capital		$ 1 20	$ 1 20	$ 177 86				$ 177 86	$ 176 66
		" Interest				9 02	$ 9 34			18 36	18 36
54	I—176	Squamish Band, Capital	$ 17,615 70		17,615 70	157,731 13		$ 9,424 67		167,155 80	149,540 10
		" Interest	19,669 99		19,669 99	17,812 00	8,777 16	4,666 58		31,255 74	11,585 75
379	I—191	Squamish Reserve No. 3, Capital				127 50				127 50	127 50
		" Interest				1 50	6 45			7 95	7 95
163	I—191	Squawtits Band, Capital				666 02				666 02	666 02
		" Interest				43 07	35 45			78 52	78 52
358	I—177	Squiala Reserve, Capital				359 00				359 00	359 00
		" Interest	3 45		3 45	6 31	18 27			24 58	21 13
396	I—191	Stellaquo Reserve, Capital				207 63				207 63	207 63
		" Interest				260 03	23 38			283 41	283 41
398	I—177	Stony Creek Band, Capital	185 00		185 00	1 87		328 75		330 62	145 62
		" Interest				113 37	5 76			119 13	119 13
186	I—178	Stryen Reserve No. 9				642 50	32 13			674 63	674 63
112	I—178	Sumas Lake Band, Capital				12,130 92		691 55		12,822 47	12,822 47
		" Interest	2,117 40		2,117 40	1,560 40	684 57	1,812 30		4,057 27	1,939 87
343	I—191	Tache or Tactee Reserve				52 50	2 62			55 12	55 12
124	I—178	Texas Lake Band, Capital		440 17	440 17	440 17				440 17	
		" Interest		161 83	161 83	133 16	28 67			161 83	
430	I—191	Toquart Band, Capital				224 65				224 65	224 65
		" Interest				73 00	14 88			87 88	87 88
314	I—191	Towinoch Band, Capital				20 00				20 00	20 00
		" Interest				19 01	1 95			20 96	20 96
359	I—178	Tsawwassen Reserve, Capital				13 74				13 74	13 74
		" Interest	4 70		4 70	4 49	91			5 40	70
133	I—178	Tsooahdie (Seechelt) Band, Capital	7,501 50		7,501 50	17,357 09		25,066 74	$ 7,733 99	50,157 82	42,656 32
		" Interest	1,646 81		1,646 81	2,117 52	973 73	256 95	589 65	3,937 85	2,291 04
436	I—179	Tzeachten Band No. 13	50 00		50 00			50 00		50 00	
235	I—179	Ucluelet Band, Capital	658 45		658 45			3,380 71		3,380 71	2,722 26
		" Interest						230 00		230 00	230 00

159	I—179	Union Bar Band, Capital	1,500 00		1,500 00	4,563 20		1,398 40	440 17	6,401 77	4,901 77
		" Interest				434 32	249 88	30 30	161 83	876 33	876 33
204	I—191	Unpukpulquatum Band				1,843 96	92 20			1,936 16	1,936 16
333	I—180	Upper Similkameen Indians,									
		" Capital				966 80				966 80	966 80
		" Interest	18 00		18 00	2,823 66	189 52	50 00		3,063 18	3,045 18
287	I—180	Village Island Band, Capital				14 25		194 02		208 27	208 27
		" Interest				2 25	83			3 08	3 08
390	I—180	Wewayakum Reserve, Capital				9,164 91				9,164 91	9,164 91
		" Interest	700 00		700 00	1,708 56	543 67	80 00		2,332 23	1,632 23
313	I—180	Whonock Band, Capital				1,270 23		69 33		1,339 56	1,339 56
		" Interest	366 95		366 95	120 72	69 55	180 00		370 27	3 32
410	I—191	Williams Lake Reserve No. 1,									
		" Capital				43 70				43 70	43 70
		" Interest				2 19	2 30			4 49	4 49
414	I—181	Witzamagon Band, Capital				6,187 25		160 50		6,347 75	6,347 75
		" Interest	852 73		852 73	590 55	338 89			929 44	76 71
125	I—181	Yale Indians (Ruby Creek),									
		" Capital	202 51		202 51	1,476 69		103 15		1,579 84	1,377 33
		" Interest	35 99		35 99	3 41	74 01	12 00		89 42	53 43
119	I—181	Yuquot Indians	21 40		21 40	39 82	1 99			41 81	20 41
372	I—191	Zimagord Reserve, Capital				157 63				157 63	157 63
		" Interest				153 04	15 53			168 57	168 57
194	I—191	Yukon Indians, Capital				87 20				87 20	87 20
		" Interest				52 57	6 99			59 56	59 56
			140,422,77	*10,926 84*	*151,349,61*	*743,552 16*	*37,177 62*	*137,898 39*	*11,867 95*	*930,496 12*	*779,146 51*
		Individuals Accounts—Comptes individuels									
224	I—182	Gabriel Tenesco	72 00		72 00	1,521 23	76 06			1,597 29	1,525 29
252	I—191	Jocko McDougall				133 86	6 69			140 55	140 55
237	I—182	John Bull Makateneni	164 00		164 00	3,320 30	166 01			3,486 31	3,322 31
96	I—182	Marion Tenesco Commondo	48 00		48 00	1,064 38	53 22			1,117 60	1,069 60
238	I—182	Mary Ann Makateneni	80 00		80 00	1,511 84	75 59			1,587 43	1,507 43
99	I—182	Peter Tenesco	110 00		110 00	1,032 65	51 63			1,084 28	974 28
		General Accounts—Comptes généraux									
442	I—183	Blood Ranch Account	2,861 63		2,861 63	2,474 86	123 74	2,232 09	10 00	4,840 69	1,979 06
440	I—183	Bull Fund Account	2,341 35		2,341 35	7,295 22	364 76	4,099 77	1,305 00	13,064 75	10,723 40
448	I—183	Carlton Farm Account	69 86		69 86	1,233 66	61 68			1,295 34	1,225 48
447	I—183	File Hills Farm Account	9 60		9 60	10 71	54			11 25	1 65
11	I—183	Five per cent Annuities Account	31,020 01		31,020 01	620,400 10	31,020 01			651,420 11	620,400 10
460	I—184	Lytton Residential School	2,795 28		2,795 28			5,488 82		5,488 82	2,693 54
457	I—184	Mohawk Residential School	1,220 77		1,220 77			2,369 04		2,369 04	1,148 27
443	I—184	Peigan Ranch Account	631 36		631 36	556 97	27 85	152 00		736 82	105 46

CAPITAL AND INTEREST ACCOUNTS OF EACH BAND-*Cont.*—COMPTES DE CAPITAL ET D'INTÉRÊT, DE CHAQUE BANDE-*Suite*

References — Pour détails, voir		Name of Account — Titre du compte	Debits			Credits					Balance March 31, 1925 — Solde 31 mars 1925
Account No. — Compte N°	Detail — Page		Expenses — Dépenses	Refunds and Transfers — Remboursements et virements	Total	Balance April 1, 1924 — Solde 1er avril 1924	Interest and Grants — Intérêts et subventions	Collections — Perceptions	Refunds and Transfers — Remboursements et virements	Total	
		General Accounts-Conc.—*Comptes généraux*-Fin									
446	I—191	Pelly Farm Account				$ 89 61	$ 4 48			$ 94 09	$ 94 09
445	I—185	Portage LaPrairie Farm Account	$ 219 00		$ 219 00	224 66	11 23			235 89	16 89
310	I—185	Prevention of Liquor Traffic	9,346 32	$ 849 99	10,196 31	6,566 30	328 32	$ 9,831 07		16,725 69	6,529 38
74	I—185	Province of Quebec Indian Fund, " Capital				107,846 30				107,846 30	107,846 30
		" Interest	4,407 83		4,407 83	30,510 02	7,004 62	36 25		37,550 89	33,143 06
453	I—186	Qu'Appelle Crop Account				45 16	2 26			47 42	47 42
201	I—186	Savings Account	28,832 50		28,832 50	150,462 07	7,523 10	38,126 50		196,111 67	167,279 17
455	I—186	Soldier Settlement Board Account	5,698 66	23,616 83	29,315 49			27,830 31	$ 1,485 18	29,315 49	
441	I—186	Stock Sales Account	1,380 00		1,380 00	3,738 71	186 94	658 00		4,583 65	3,203 65
444	I—187	Stony Ranch Account	12 00		12 00	41 84	2 09	84 00		127 93	115 93
76	I—187	Suspense Account	1,364 76		1,364 76			1,364 76		1,364 76	
			92,684 93	*24,466 82*	*117,151,75*	*940,080 45*	*47,090 82*	*92,272 61*	*2,800 18*	*1,082,244 06*	*965,092 81*
			1,236,279 53	101,181 90	1,337,461 43	11,931,368 74	611,166 87	824,871 15	94,443 84	13,461,850 60	12,124,389 17

NOTE: See individual accounts of Bands—Page I-79 to I—191.

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.
COMPTES DE CHACUNE DES BANDES, ETC.

207.—Amalgamated Rainy River Bands, Ont.

Capital—Balance, April 1, 1924, $59,677.98; land sales, $1,766.94..				61,444 92
Clearing land, farm and road work.....		4,000 00		
Balance, March 31, 1925.....		57,444 92		
	$	61,444 92	$	61,444 92
Interest—Intérêt—Balance, April 1, 1924.....				2,486 10
Interest, 5 p.c. on $62,164.08.....				3,108 20
Collections: interest on deferred land payments, $1,722.98; miscellaneous, $893.68; outstanding cheque, $33.33.....				2,649 99
Physician, Dr. F. H. Bethune, 12 m. to Feb. 28.....		400 01		
Hospitals, $178; medical attendance, $82.50; relief, $357.40..		617 90		
Care of sick, $170; blankets, 49 pr., $202.35; seed, $61.....		433 35		
Rent of telephone, 12 m., $20; gasoline and oil, $737 94....		757 94		
Implements and parts, $1,076.43; bridge repairs, $261.29.....		1,337 72		
Farm and roadwork, $2,030.86; small items, $80.20.....		2,111 06		
Balance, March 31, 1925.....		2,586 31		
	$	8,244 29	$	8,244 29

211.—Assabaska Band, Ont.

Capital—Balance, April 1, 1924, $161,606.70; timber dues, $437.05.				162,043 75
Balance, March 31, 1925.....		162,043 75		
	$	162,043 75	$	162,043 75
Interest—Intérêt—Balance, April 1, 1924.....				33,169 71
Interest, 5 p.c. on $194,776.41, $9,738.82; collections, $26.....				9,764 82
Interest distributed, $5,385; drugs, $17; relief, $66.25.....		5,468 25		
Balance, March 31, 1925		37,466 28		
	$	42,934 53	$	42,934 53

1.—Batchawana Indians, Ont.

Capital—Balance, April 1, 1924, $84.421.92; land sold, $1,515.74..				85,937 66
Share of funds paid to enfranchised Indians.....		6,510 94		
Balance, March 31, 1925.....		79,426 72		
	$	85,937 66	$	85,937 66
Interest—Intérêt—Balance, April 1, 1924.....				1,119 40
Interest, 6 p.c. on $4,771.43, 5 p.c. on $80,769.89.....				4,324 78
Collections, $220.20; interest distributed, $1,148.50.....		1,148 50		220 20
Interest on annuity paid enfranchised Indians.....		90 00		
Refund to Casual Revenue for bonuses paid in 1923-24.....		189 38		
Chief, 12 m. to Dec. 31, $100; constable, 12 m. to Feb. 28, $60		160 00		
Physician, Dr. A. S. McCaig, 12 m. to Dec. 31.....		500 00		

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

1.—BATCHAWANA INDIANS, ONT.—*Conc.*

Interest—*Conc.*—Intérêt—*Fin*		
Mothers' allowance, $50; hospitals, $219; burials, $120.80....	389 80	
Medical attendance, $10; relief supplies, $450.....	460 00	
Batchawana Bay school: teachers: Isabelle Peltier, 3 m. to June 30, $195, less $35 overpaid, 1923-24, Hazel Thero, 6 m. to Dec. 31, $260; inspection, $24; caretaker, $30; wood, 17 cords, $119; supplies, $50.30.....	643 30	
Garden River Catholic school: caretaker, $30; wood, 22 cords, $156; transporting pupils, $42; supplies and furnishings, $150.11	378 11	
Goulais Bay school: teacher, Isabelle Peltier, 3 m. to Mar. 31, 1924, $210; inspection, $46; caretaker, $63; wood, 16 cords, $112; supplies, $92.82	523 82	
Balance, March 31, 1925	1,181 47	
	$ 5,664 38	$ 5,664 38

105.—BIG ISLAND BAND, RES. 31, ONT.

Capital—Balance, April 1, 1924, $4,080.40; timber dues, $183.25....		4,263 65
Sleigh and harness, $205.54; lumber, $69.93.....	275 47	
Balance, March 31, 1925	3,988 18	
	$ 4,263 65	$ 4,263 65
Interest—Intérêt—Debit balance, April 1, 1924.....	102 06	
Interest, 5 p.c. on $3,978.34, $198.92; seed, $31.50.....	31 50	198 92
Relief, $20; burials, $61.20; drugs, $11.95.....	93 15	
Debit balance, March 31, 1925.....		27 79
	$ 226 71	$ 226 71

2.—CHIPPEWAS OF BEAUSOLEIL, ONT.

Capital—Balance, April 1, 1924.....		204,480 62
Transfer from Trust Acct. 3, shares of transferred Indians...		2,062 68
Transfer from Trust Acct. 4, $94.50, from Acct. 7, $48.26, portion of funds, sale of Hoppe island, credited in error 1897		142 76
Collections: land payments, $21,226.15; loans, $821.89; timber dues, $52		22,100 04
Land money distributed, $222.65; loans, $808.30.....	1,030 95	
Balance, March 31, 1925	227,755 15	
	$ 228,786 10	$ 228,786 10
Interest—Intérêt—Balance, April 1, 1924.....		6,553 36
Interest, 6 p.c. on $6,203.57, 5 p.c. on $204,830.41.....		10,613 73
Transfer from Trust Acct. 4, $89.77, Acct. 7, $45.85, interest, sale of Hoppe island credited in error 1897.....		135 62

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

2.—Chippewas of Beausoleil, Ont.—*Conc.*

Interest—*Conc.*—Intérêt—*Fin*		
Transfer from Trust Acct. 11, Five per cent Annuities	.....	1,716 74
Collections: loans, $534.20; rent, etc., $64.18	.....	598 38
Interest distributed, $8,351.10; rent, $5	8,356 10	
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Chief, $50; sec'y, $60; councillors, 4, $80; bush ranger, $40; mess., $50; sextons 2, $55; truant officer, $100; janitor, $50; pensioners, 13, $153	638 00	
Expenses of delegates: to Ottawa, $103 40; to Sarnia, $70	173 40	
Physician, Dr. P. A. McDonald, 12 m. to Feb. 28, 1925, $445.15; overpaid, $1	446 14	
Hospitals, $25; medical attendance, $387.11; burials, $158.78	570 89	
Relief, $26.20; insurance, $47.25; fishing licenses, $40	113 45	
Telephone rent, $36.08; repairs, $146.11; sundries, $78.76	260 95	
Seed: peas, $118.75; potatoes, $423; oats, $275.25; beans, $41; clover, $29.22; timothy, $30; corn, $16.75; delivery charges, $42.40	976 37	
Christian Island school: teacher, Lorenzo Big Canoe, 10 m. to Dec. 31, $800; inspections, $32; painting school, etc., $210; wood, $49; sundry items, $39.15	1,130 15	
Balance, March 31, 1925	6,802 38	
	$ 19,617 83	$ 19,617 83

79.—Chippewas of Kettle Point and Stony Point

Capital—Balance, April, 1924	.....	44,823 83
Collections, $294.10; loans, $274.36	274 36	294 10
Balance, March 31, 1925	44,843 57	
	$ 45,117 93	$ 45,117 93
Interest—Intérêt—Balance, April 1, 1924	.....	378 80
Interest, 6 p.c. on $14,457.15, 5 p.c. on $30,745.48	.....	2,404 70
Transfer from Trust Acct. 11, Five per cent Annuities	.....	1,789 95
Collections, $101.20; interest distributed, $580	580 00	101 20
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Chief, $50; councillors, 2, $60; sec'y, $50; sextons, $60	220 00	
Constable, $30; mess., $30; pensioners, $72	132 00	
Physician, Dr. M. McDonald, 12 m. to Feb. 28	399 95	
Medical attendance, $25; burials, $46; relief, $113.45	184 45	
Road repairs, $137.25; sundries, $90.08	227 33	
Stony Point school: teacher, Mrs. R. McKinnon, 12 m. to Dec., 31, $600; janitor, $25; inspections, $15; supplies, $35.25	675 25	
Kettle Point school: inspection, $15.75; truant officer, $50; janitor, $25; miscellaneous, $60.17	150 92	
Balance, March 31, 1925	1,954 75	
	$ 4,674 65	$ 4,674 65

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

3.—Chippewas of Nawash, Ont.

Capital—Balance, April 1, 1924	.....	357,151 51
Collections: loans, $1,298.53; land payment, $220; timber dues, $156	.....	1,674 53
Transfer to Trust Acct. 2, shares of Indians transferred	2,062 68	
Loans	1,818 11	
Balance, March 31, 1925	354,945 25	
	$ 358,826 04	$ 358,826 04
Interest—Intérêt—Balance, April 1, 1924	.....	9,024 08
Interest, 6 p.c. on $66,181.68, 5 p.c. on $299,993.91	.....	18,970 60
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	2,932 62
Collections: hay and seed, $1,289.15; roadwork, $502.50; miscellaneous, $627.17	.....	2,418 82
Refund to Casual Revenue for bonuses paid in 1923-24	442 50	
Interest distributed, $14,270.61; mother's allowance, 12 m., $60	14,330 61	
Chief, $125; councillors, 4, $120; secretary, $75. messengers, $20; constable, $35; truant officer, $35, janitor, $50; sextons, 2, $65; pensioners, $430	955 00	
Medical attendance, $123.85; veterinary services, $10	133 85	
Tuition fees, 14 m., $375; board and lodging for students, 70 wk., $262.50	637 50	
Care of sick Indians, $394; relief, $115.91; burials, $57	566 91	
Delegates expenses, $75; fishing license, $20; assessment, $10	105 00	
Seed: barley, 75⅔ bush., $75.66; oats, 700 bush., $490; peas, 97⅔ bush., $219.75; wheat, 50 bush., $65; potatoes, 89 bags, $123.15	973 56	
Hay, 30 tons, $306; culverts, $160.80; plow, $55; bags, 393, $29.48	551 28	
Roadwork, $1,395.35; council hall repairs as per contract, $425	1,820 35	
Threshing and repairs, $780.73; freight and cartage, $190.50; sundries, $38.25	1,009 48	
Cape Croker school: teacher, Mary Moffet, 12 m. to Dec. 31, $800; inspection, $16.60; janitor, $50; wood, 31 cords, $89.50; fare, $31.70; supplies and repairs, $81.50	1,069 30	
Port Elgin school: teacher, May Timmerman, 12 m. to Dec. 31, $650; inspection, $17.60; janitor, $45; wood, 42 cords, $129; supplies and repairs, $142.65; advertising, $8.85	993 10	
Sidney Bay school: teachers, Isabella McIvor, retiring allowance, 12 m. to Dec. 31, $150; Mary McGarvey, 12 m. to Dec. 31, $570; inspection, $17.60; janitor, $25; wood, $21.50; supplies and cleaning, $41.19	825 29	
Balance, March 31, 1925	8,932 39	
	$ 33,346 12	$ 33,346 12

4.—Chippewas of Rama, Ont.

Capital—Balance, April 1, 1924	.....	107,478 87
Collections: land payments, $21,028.13; miscellaneous, $226.68	.....	21,254 81
Transfer from Trust Acct. 7, shares of transferred Indians	.....	613 44
Transfer from Trust Acct. 19, shares of transferred Indians	.....	3,656 16

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

4.—CHIPPEWAS OF RAMA, ONT.—*Conc.*

Capital—*Conc*—*Fin*		
Transfer to Trust Acct. 7, shares of transferred Indians....	3,516 30	
Transfer to Trust Acct. 2, part proceed land sale, credited in error in 1897	94 50	
Land money distributed, $206.43; loans, $2,912.65; license, $25.	3,144 08	
Balance, March 31, 1925	126,248 40	
	$ 133,003 28	$ 133,003 28
Interest—Intérêt—Balance, April 1, 1924	.....	255 14
Interest, 6 p.c. on $12,995.11, 5 p.c. on $94,738.90	.....	5,516 65
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	1,806 00
Collections: loans, $116.84; miscellaneous, $361.62	.....	478 46
Transfer to Trust Acct. 2, accrued interest on part proceeds land sale, credited in error in 1897	89 77	
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Interest distributed, $2,780; rent money distributed, $65	2,845 00	
Chief, $56.25; secretary, $21.55; councillors, 3, $75; caretaker, $20; truant officer, $100; bush ranger, $20; sexton, $20..	312 80	
Physicians: Dr. Wm. Gilpin, 10¼ m. to Nov. 8, $426.63, Dr. H. Harvie, 1¾ m. to Dec. 31, $117.39	544 02	
Hospitals, $243.50; medical attendance, $236.75; care of sick, $60	540 25	
Burials, $120; grant for Fair, $50; wood, $42	212 00	
Surveys and plans of lake lots	188 65	
Delegates expenses, $50.35; assessment, $10; relief, $368.33..	428 68	
Electric light, $43.27; repairs to council hall, $40.60	83 87	
Roadwork, $198.85; small items, $67.14	265 99	
Legal services, J. T. Mulcahy, Orillia	6 59	
Rama school: teacher, Wanda Bowman, 12 m. to Dec. 31, $600; inspection, $21.50; caretaker, $100; coal, 24 tons, $404.60; wood, $62.40; supplies and repairs, $178	1,366 50	
Balance, March 31, 1925	1,022 13	
	$8,056 25	$8,056 25

5.—CHIPPEWAS OF SARNIA, ONT.

Capital—Balance April 1, 1924	.....	175,027 68
Collections: land payments, $33,265; loan, $37.80; outstanding cheque, $33.36	.....	33,336 16
Land money distributed, $20,444.45; loan, $37.80; work on drains, Plain, $140, Gray, $129	20,751 25	
Outstanding cheque redeemed	33 36	
Balance, March 31, 1925	187,579 23	
	$208,363 84	$208,363 84
Interest—Intérêt—Balance, April 1, 1924	.....	15,625 41
Interest, 6 p. c. on $31,484.10, 5 p. c. on $159,168.99	.....	9,847 50
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	810 05

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

5.—Chippewas of Sarnia, Ont.—*Conc.*

Interest—*Conc.*—Intérêt—*Fin*		
Collections: interest on deferred land payments, $7,425; miscellaneous, $627.93	.....	8,052 93
Distributions: interest, $5,712.82; land money, $1,500; rent, $795	8,007 82	
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Chief, $100; councillors, $60; secretary, $50; interpreter, $50; truant officer, $30; messenger, $30; sextons, $33.75; pensioners, $114	467 75	
Physician, Dr. T. P. Bradley, 12 m. to Dec. 31	800 00	
Hospitals, $796.04; care of sick, 11 m., $132; burials, $232	1,160 04	
Medical services, $80; grant for Fair, $100	180 00	
Delegate's expenses, $20.20; insurance, $17.80; relief, $28.25	66 25	
Roadwork, $572.95; cleaning and repairs to council hall, $152.12	725 07	
St. Clair school: teacher, W. E. Windover, 12 m. to Dec. 31, $800; inspection, $14; janitor, $25; supplies and repairs, $171.77	1,010 77	
Balance, March 31, 1925	21,768 19	
	$34,335 89	$34,335 89

6.—Chippewas of Saugeen, Ont.

Capital—Balance, April 1, 1924, $264,114.33; timber dues, $35.56	.....	264,149 89
Building teacher's residence: material, $947.67, labour, $1,552.33	2,500 00	
Balance, March 31, 1925	261,649 89	
	$264,149 89	$264,149 89
Interest—Intérêt—Balance, April 1, 1924	.....	7,146 63
Interest, 6 p. c. on $70,452.06, 5 p. c. on $200,808.90	.....	14,267 56
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	2,500 00
Collections: loan and seed, $906.21; miscellaneous, $214.85	.....	1,121 06
Refund to Casual Revenue for bonuses paid in 1923-24	450 00	
Interest distributed, $10,716.95; loans, $185	10,901 95	
Refund to Agent Putman on account of overpayment	10 00	
Chief, $150; interpreter, $100; councillors, 4, $120; messenger, $25; constable, $100; truant officers, 3, $72; caretaker, $45; sextons, 4, $153; pensioners, 14, $315	1,080 00	
Medical attendance, $251.50; hospitals, $53; burials, $176	480 50	
Delegate's expenses, $21.70; relief, $78.88; bush ranging, $89	189 58	
Oats, 60.7 bush., $394.66; potatoes, 329 bags, $273.16	667 82	
Roadwork, $250.57; culvert, $994.12 charged in error to interest	1,244 69	
Sinking well, $38.80; small items, $140.82	179 62	
French Bay school: teachers, Thos. E. Little, 9 m. to Sept. 30, $560, Gerald Greene, 3 m. to Dec. 31, $240; inspection, $17.43; caretaker, $31; wood, $25; supplies and repairs, $96.02	969 45	
Saugeen school: teacher, Malcolm McIvor, 12 m. to Dec. 31, $850; inspection, $17.43; caretaker, $75; wood, $82.50; supplies and repairs, $212.86	1,237 79	

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

6.—Chippewas of Saugeen, Ont.—*Conc.*

Interest-*Conc.*—Intérêt-*Fin*		
Scotch Settlement school: Mrs. B. Robb, 12 m. to Dec. 31, $650; inspection, $17.44; caretaker, $27.50; wood, $77; supplies and repairs, $20.74	792 68	
Balance, March 31, 1925	6,831 17	
	$25,035 25	$25,035 25

7.—Chippewas of Snake Island, Ont.

Capital—Balance, April 1, 1924	.....	48,170 97
Land payments, $9,195.80; timber dues, $6	.....	9,201 80
Transfer from Trust Acct. 4, shares of Indians transferred	.....	3,516 30
Transfer to Trust Acct. 4, shares of Indians transferred	613 44	
Transfer to Trust Acct. 2, part proceed land sale, credited in error in 1897	48 26	
Loan	262 00	
Balance, March 31, 1925	59,965 37	
	$60,889 07	$60,889 07
Interest—Intérêt—Balance, April 1, 1924	.....	968 03
Interest, 6 p.c. on $3,813.63, 5 p.c. on $45,325.37	.....	2,495 10
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	844 64
Miscellaneous collections, $424.20; interest distributed, $2,162.	2,162 00	424 20
Transfer to Trust Acct. 2, accrued interest on part proceeds land sale, credited in error in 1897	45 85	
Refund to Casual Revenue for bonuses paid in 1923-24	53 57	
Chief, $80; councillors, $22.25; organist, $18.75; caretaker, $75.	196 00	
Mothers' allowance, $152.50; delegates' expenses, $50	202 50	
Medical attendance, $224.50; burials, $39; relief, $18.61	282 11	
Engine, $365; interest on separator payment, $100	465 00	
Oats, 161½ bush., $68.55; seeds, $23; small items, $32.10	123 65	
Georgina Island school: teacher, Rev. J. A. Ward, 12 m. to to Dec. 31, $250, wood, $38; supplies and repairs, $8.75	296 75	
Balance, March 31, 1925	904 54	
	$4,731 97	$4,731 97

8.—Chippewas of Thames, Ont.

Capital—Balance, April 1, 1924, $14,620.61; timber dues, $38.55.	.....	14,659 16
Balance, March 31, 1925	14,659 16	
	$14,659 16	$14,659 16

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

8.—CHIPPEWAS OF THAMES, ONT.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	1,439 39
Interest, 6 p.c. on $15,060, 5 p.c. on $1,000	.....	953 61
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	2,400 00
Transfer from Savings Account 201	.....	26 75
Rent money collected, $2,848; rent money distributed, $2,855.48	2,855 48	2,848 00
Refund to Casual Revenue for bonuses paid in 1923-24	186 55	
Chief, $20; councillors, 5, $100; secretary, $50; janitor, $18	188 00	
Truant officer, $50; trustees, 3, $24; cemetary caretakers, $14	88 00	
Physician, Dr. W. H. Woods, 12 m. to Dec. 31, $800; messengers, 3, $74.88	874 88	
Delegate's expenses, $30; compensation for loss by fire, $50	80 00	
Burials, $158; repairs, $135.05; small items, $54.10	347 15	
Back Settlement school teacher, Lyman W. Fisher, 12 m., to Dec. 31	200 00	
Bear Creek school, teacher, Lillibelle Graham, 12 m. to Dec. 31	200 00	
River Settlement school, teacher, Ethel A. Browne, 12 m. to Dec. 31	300 00	
Balance, March 31, 1925	2,347 69	
	$7,667 75	$7,667 75

9.—CHIPPEWAS OF WALPOLE ISLAND, ONT.

Capital—Balance, April 1, 1924	.....	9,448 35
Collections: timber dues, $49.49; loans, $211	.....	260 49
Loans, $926.21; bridge repairs, $27.45	953 66	
Ferry scow: construction, $297; material, $426.98, less paid in Trust Acct. 31, $74.25 and $106.76	542 97	
Balance, March 31, 1925	8,212 21	
	$9,708 84	$9,708 84
Interest—Intérêt—Balance, April 1, 1924	.....	2,491 51
Interest, 6 p.c. on $6,045.39, 5 p.c. on $5,894.47	.....	657 44
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	1,800 00
Collections: rents, $1,547.25; miscellaneous, $126.08; outstanding cheque, $4.50	.....	1,677 83
Money distributed: rent, $552.50; interest, $1,201.51	1,754 01	
Refund to Casual Revenue for bonuses paid in 1923-24	40 10	
Outstanding cheque redeemed, $4.50; insurance premiums, $48	52 50	
Forest bailiff, at $1.50 a d., $217.15; hospitals, $146	363 15	
Chief, $40; councillors, 6, $120; secretary, $50; messenger, $20; truant officer, $58.33; constable, $40; sextons, 2, $20; pensioners, $120	468 33	
Physicians: Dr. W. A. Cathcart, 6 m. to June 30, $225.01, Dr. R. D. Cowan, 6 m. to Dec. 31, $217.51	442 52	

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

9.—Chippewas of Walpole Island, Ont.—*Conc.*

Interest-*Conc.*—Intérêt-*Fin*		
Medical attendance, $81; burials, $230; relief, $34.23	345 23	
Delegate's expenses, $25; compensation for loss by fire, $50	75 00	
Various repairs, $86.85; small items, $53	139 85	
Walpole Island school: teacher, Mrs. G. Savage, 9 m. to Sept. 30, $160, Mrs. H. MacPherson, 3 m. to Dec. 31, $60; janitor, $62; supplies and repairs, $52.05	334 05	
Balance, March 31, 1925	2,612 04	
	$6,626 78	$6,626 78

244.—Cockburn Island Indians, Ont.

Capital—Balance, April 1, 1924	.....	26,664 22
Transfer from Trust Acct. 25, to close account	.....	289 59
Share of funds paid to enfranchised Indians	1,871 16	
Balance, March 31, 1925	25,082 65	
	$26,953 81	$26,953 81
Interest—Intérêt—Balance, April 1, 1924	.....	779 84
Interest 5 p.c. on $27,444.06, $1,372.20; collections, $10	.....	1,382 20
Transfer from Trust Acct. 25, to close account	.....	12 68
Interest distributed, $926.25; relief, $145.01; chief, $25	1,096 26	
Balance, March 31, 1925	1,078 46	
	$2,174 72	$2,174 72

130.—Couchiching Band, Ont.

Capital—Balance, April 1, 1924	.....	1,771 80
Collections: timber dues, $125.80; gravel, $1,210.50	.....	1,336 30
Balance, March 31, 1925	3,108 10	
	$3,108 10	$3,108 10
Interest—Intérêt—Balance, April 1, 1924	.....	367 23
Interest, 5 p.c. on $2,139.03, $106.95; rent collected, $788.18	.....	895 13
Medical attendance, $58.83; burials, $192	250 83	
Groceries, $141; sleigh, harness, etc., $184.97	325 97	
Balance, March 31, 1925	685 56	
	$1,262 36	$1,262 36

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

182.—DOKIS BAND, ONT.

Capital—Balance, April 1, 1924	.....	959,873 47
Fire ranger, at $2 a day	612 00	
Balance, March 31, 1925	959,261 47	
	$959,873 47	$959,873 47
Interest—Intérêt—Balance, April 1, 1924	.....	39,102 24
Interest, 5 p.c. on $998,975.71	.....	49,948 79
Collections: interest on loans, $171; interest distributed, $49,746	49,746 00	171 00
Refund to Casual Revenue for bonuses paid in 1923-24	86 25	
Agent, G. P. Cockburn, 12 m. to Feb. 28	799 56	
Hospitals, $469.65; care of sick, $163.33; small items, $52.95	685 93	
Legal services, McDonald and Reynolds	105 10	
Dokis summer school: teacher, Mrs. Jos. Jalbert, 4 m. to Sept. 30, $240; rent of school, $200	440 00	
Balance, March 31, 1925	37,359 19	
	$89,222 03	$89,222 03

90.—EAGLE LAKE BAND, ONT.

Capital—Balance, April 1, 1924	.....	5,566 92
Balance, March 31, 1925	5,566 92	
	5,566 92	$5,566 92
Interest—Intérêt—Balance, April 1, 1924	.....	3,941 22
Interest, 5 p.c. on $9,508.14	.....	475 41
Interest money distributed, $1,140; relief supplies, $69.50	1,209 50	
Medical attendance, $46.10; hospitals, $280; medicine, $29.58	355 68	
Balance, March 31, 1925	2,851 45	
	4,416 63	$4,416 63

77.—FORT FRANCES BAND, ONT.

Capital—Balance, April 1, 1924	.....	7,693 53
Balance, March 31, 1925	7,693 53	
	$7,693 53	$7,693 53
Interest—Intérêt—Balance, April 1, 1924	.....	1,220 10
Interest, 5 p.c. on $8,913.63, $445.68; collections, $12	.....	457 68
Balance, March 31, 1925	1,677 78	
	$1,677 78	$1,677 78

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

10.—Fort William Band, Ont.

Capital—Balance, April 1, 1924	.....	102,516 98
Collections: right of way, $4,000; timber dues, $622.20; miscellaneous, $213.70	.....	4,835 90
Right of way money distributed $1,961, refunded in 1925-26, $39	2,000 00	
Share of funds paid to enfranchised Indians	978 62	
Balance, March 31, 1925	104,374 26	
	$107,352 88	$107,352 88
Interest—Intérêt—Balance, April 1, 1924	.....	4,510 03
Interest, 5 p.c. on $107,027.01	.....	5,351 35
Collections: rents, $1,020; loans, $583.40; miscellaneous, $165.85	.....	1,769 25
Transfer from Trust Acct. 12, Orillia Hospital attendance, charged in error 1921-24	.....	617 50
Transfer to Education Vote, insurance paid on school	1,000 00	
Interest distributed, $1,979; loans, $380; insurance, $141	2,500 00	
Chief, $25; councillors, 2, $30; constables, $306.25	361 25	
Physician, Dr. J. C. Gillie, 12 m. to Feb. 28	300 00	
Medical attendance, $19; hospitals, $133; burials, $28.80	180 80	
Surveys: E. P. A. Phillips, 25½ d., $510; assistants, $306; sundry expenses, $85; total, $901, less paid from General Vote, $619.50	281 50	
Care of destitute, $140; relief, $525.99; wood, $62.50	728 49	
Constable's uniform, $42.50; fishing license, $150	192 50	
Twine, 310 lb., $461.05; nets, 30, $210.53; small items, $130.23	801 81	
Advertising	17 20	
Balance, March 31, 1925	5,884 58	
	$12,248 13	$12,248 13

12.—Garden River Indians, Ont.

Capital—Balance, April 1, 1924	.....	97,085 73
Collections: timber dues, $1,315.44; miscellaneous, $649.15	.....	1,964 59
Share of funds paid to enfranchised Indians	2,558 68	
Brecken and Haney, building school and teacher's residence, payment as per contract	2,000 00	
Roadwork, $2,999.40; fire fighting, $122	3,121 40	
Balance, March 31, 1925	91,370 24	
	$99,050 32	$99,050 32
Interest—Intérêt—Balance, April 1, 1924	.....	2,282 31
Interest, 6 p.c. on $3,166.38, 5 p.c. on $96,201.66	.....	5,000 06
Collections, $720.77; interest distributed, $1,410.80	1,410 80	720 77
Rent distributed, $260; mother's allowance, $120	380 00	
Refund to Casual Revenue for bonuses paid in 1923-24	532 25	
Transfer to Trust Acct. 10, Orillia hospital attendance charged in error 1921-24	617 50	
Chief, $25; constable, $300; insurance premium, $40	365 00	
Physician, Dr. A. S. McCaig, 12 m. to Dec. 31	500 00	

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

12.—GARDEN RIVER INDIANS, ONT.—*Conc.*

Interest—*Conc.*—Intérêt—*Fin*		
Hospitals, $186.50; burials, $18; relief, $449.03	653 53	
Telephone rent, $28.27; sundry items, $22.58	50 85	
Garden River Catholic school: teacher, Rose Chaput, 12 m. to Dec. 31, $400; caretaker, $30; new school site, $50; wood, 20 cords, $156; supplies, $150.17	786 17	
Garden River Church of England school: teacher, Jane Johnston, 12 m. to Dec. 31, $800; caretaker, 14 m. to Dec. 31, $70; wood, 16 cords, $144; supplies, $25.75	1,039 75	
Goulais Bay school: teachers, H. Thero, 6 m. to June 30, $240, Isabella Peltier, 6 m. to Dec. 31, $160; caretaker, $20	420 00	
Balance, March 31, 1925	1,247 29	
	$8,003 14	$8,003 14

123.—GIBSON BAND, ONT.

Capital—Balance, April 1, 1924	.....	39,830 42
Timber dues, $24,194.21; fire rangers, 2, 5 m., $750	750 00	24,194 21
Timber money distributed, $10,165; enfranchisement, $769.24.	10,934 24	
Roadwork, $993.87; outstanding cheque redeemed, $50	1,043 87	
Balance, March 31, 1925	51,296 52	
	$64,024 63	$64,024 63
Interest—Intérêt—Balance, April 1, 1924	.....	2,931 55
Interest, 5 p.c. on $42,761.97, $2,138.10; rent, $35	.....	2,173 10
Timber dues, $10,000; compensation for damages, $185.50	.....	10,185 50
Interest distributed, $1,324; chief, $50; caretaker, $50	1,424 00	
Medical attendance, $122; hospital, $23.50; burials, $15	160 50	
Wagon, $66.40; small items, $16.81; relief, $79.80	163 01	
Gibson school: inspections, 2, $27.50; wood, 33½ cords, $126.50; repairs, $52.31	206 31	
Balance, March 31, 1925	13,336 33	
	$15,290 15	$15,290 15

43.—GOLDEN LAKE INDIANS, ONT.

Capital—Balance, April 1, 1924	.....	145 85
Balance, March 31, 1925	145 85	
	$145 85	$145 85
Interest—Intérêt—Balance, April 1, 1924	.....	136 74
Interest, 5 p.c. on $282.59	.....	14 13
Rents collected, $109; rent money distributed, $115	115 00	109 00
Balance, March 31, 1925	144 87	
	$259 87	$259 87

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

104.—Gull Bay Band, Ont.

Capital—Balance, April 1, 1924	.....	4,750 20
Timber dues, $31,924.37; timber money distributed, $1,090	1,090 00	31,924 37
Balance, March 31, 1925	35,584 57	
	$36,674 57	$36,674 57
Interest—Intérêt—Balance, April 1, 1924	.....	440 02
Interest, 5 p.c. on $5,190.22, $259.51; rent collected, $50	.....	309 51
Constable, 1 m., $9.25; relief, $137.85	147 10	
Wagon, $97; harness, blankets, etc., $81.11	178 11	
Balance, March 31, 1925	424 32	
	$749 53	$749 53

13.—Henvey Inlet Band, Ont.

Capital—Balance, April 1, 1924	.....	51,696 05
Timber dues, $97.74; fire ranger, 4 m., $375	375 00	97 74
Shares of funds paid to enfranchised Indians	1,130 28	
Balance, March 31, 1925	50,288 51	
	$51,793 79	$51,793 79
Interest—Intérêt—Balance, April 1, 1924	.....	4,715 85
Interest, 5 p.c. on $56,411.90, $2,820.60; rent, $300	.....	3,120 60
Interest distributed, $2,686; medical attendance, $184	2,870 00	
Chief, $30; councillors, 2, $32; caretakers, 2, $70; constable, $12; truant officer, $20; pensioners, 2, $40	204 00	
Burial, $60; relief supplies, $45; hospitals, $84	189 00	
Lower French River School: wood, 50 cords, $150; supplies, $19.11	169 11	
Balance, March 31, 1925	4,404 34	
	$7,836 45	$7,836 45

240.—Lac La Croix, Treaty No. 3

Capital—Balance, April 1, 1924	.....	28,568 18
Balance, March 31, 1925	28,568 18	
	$28,568 18	$28,568 18
Interest—Intérêt—Balance, April 1, 1924	.....	300 95
Interest, 5 p.c. on $28,869.13, $1,443.46; rents, $74	.....	1,517 46
Interest money distributed	980 00	
Balance, March 31, 1925	838 41	
	$1,818 41	$1,818 41

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

273.—Lac Seul, Indians, Ont.

Capital—Balance, April 1, 1924	.....	20,983 76
Balance, March 31, 1925	20,983 76	
	$20,983 76	$20,983 76
Interest—Intérêt—Balance, April 1, 1924	.....	3,252 02
Interest, 5 p.c. on $24,235.78, $1,211.79; collections, $134	.....	1,345 79
Hospitals, $486; expenses taking sick Indians to hospital, $326.33	812 33	
Medical services, $147; drugs, $111.55; relief, $71.55; burials, $98.58	428 68	
Balance, March 31, 1925	3,356 80	
	$4,597 81	$4,597 81

14.—Lake Nipissing Band, Ont.

Capital—Balance, April 1, 1924	.....	158,299 62
Land sales, $4,023.12; timber dues, $221.92	.....	4,245 04
Balance, March 31, 1925	162,544 66	
	$162,544 66	$162,544 66
Interest—Intérêt—Balance, April 1, 1924	.....	8,755 28
Interest, 5 p.c. on $167,054.90, $8,352.74; collections, $695.20	.....	9,047 94
Outstanding cheque, 1922-23, $33; interest distributed, $5,078.80	5,078 80	33 00
Refund to Casual Revenue for bonuses paid in 1923-24	150 000	
Chiefs 2, $70; caretakers, 2, $30; loans, $425	525 00	
Medical attendance, $914; hospitals, $1,119.05; relief, $484.07	2,517 12	
Mothers' allowance, $205; quarantine expenses, $81.67; wood, $111.77	398 44	
Burials, $137; transportation, $80.55; bridge repairs, $241.50	459 05	
Garden Village school: teacher, Maud McDermott, 12 m. to Dec. 31, $750; supplies, $69.69; repairs, $62	881 69	
Balance, March 31, 1925	7,826 12	
	$17,836 22	$17,836 22

16.—Magawatawan Band, Ont.

Capital—Balance, April 1, 1924	.....	2,031 88
Balance, March 31, 1925	2,031 88	
	$2,031 88	$2,031 88
Interest—Intérêt—Balance, April 1, 1924	.....	610 86
Interest, 5 p.c. on $2,642.74, $132.14; relief, $24	24 00	132 14
Medical attendance, $49.50; burial, $30	79 50	
Balance, March 31, 1925	639 50	
	$743 00	$743 00

INDIAN TRUST FUND–*Con.*—FONDS FIDUCIAIRE DES SAUVAGES–*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.–*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.–*Suite*

15.—Manitoulin Island Indians (Unceded), Ont.

Capital—Balance, April 1, 1924, $78,770.60; timber dues, $2,499.50.	.....	81,270 10
Transfer from Trust Acct. 249, share of transferred Indian..	.....	37 80
Transfer from Trust Acct. 35 C., share of transferred Indian..	.....	22 67
Share of funds paid to enfranchised Indians.....	244 16	
Balance, March 31, 1925.....	81,086 41	
	$81,330 57	$81,330 57
Interest—Intérêt—Balance, April 1, 1924.....	.....	2,043 51
Interest, 5 p.c. on $80,814.11, $4,040.71; collections, $162.75.	.....	4,203 46
Refund to Casual Revenue for bonuses paid in 1923-24..	150 00	
Chief, $50; secretary, $40; councillors, 10, $122; caretaker, $50.....	262 00	
Physician, Dr. R. W. Shaw, 12 m. to Feb. 28.....	1,119 00	
Constable, $500; mothers' allowance, $435; loans, $315.....	1,250 00	
Mess., $26; grant for fire loss, $100; wood, 16 c., $79.....	205 00	
Hospital, $143; burial, $82.67; relief, $625.34; repairs, $334.75.	1,185 76	
Buzwah school: inspections, $47; caretaker, $25; supplies, $54.25.....	126 25	
Kaboni school: teacher, Florence Kelly, 12 m. to Dec. 31, $700; inspection, $24.50; caretaker, $12.50; supplies, $80.09; wood, 17 cords, $58.50.....	875 59	
Wikwemikong school: inspection, $27; caretaker, $56; desks, 10, $68.75; wood, 61 cords, $109.12; cleaning and repairs, $65.44; supplies, $71.74.....	398 05	
Balance, March 31, 1925.....	675 32	
	$6,246 97	$6,246 97

270.—Martin's Falls Band, Ont.

Capital—Transfer from Trust Acct. 393 C., right of way payment, 1913.....	.....	207 15
Balance, March 31, 1925.....	207 15	
	$207 15	$207 15
Interest—Intérêt—Transfer from Trust Acct. 392, accrued interest on right of way payment.....	.....	130 27
Balance, March 31, 1925.....	130 27	
	$130 27	$130 27

17.—Mississaguas of Alnwick, Ont.

Capital—Balance, April 1, 1924.....	.....	157,705 69
Land payments, $20,265.74; loans, $875.64; timber, $97.39...	.....	21,238 77
Transfer to Trust Account 201, shares of treaty money.....	3,520 60	
Loans, $1,697.80; shares of estate, $350.....	2,047 80	
Shares of funds paid to enfranchised Indians.....	315 64	
Balance, March 31, 1925.....	173,060 42	
	$178,944 46	$178,944 46

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

17.—MISSISSAGUAS OF ALNWICK, ONT.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	5,635 88
Interest, 6 p.c. on $23,873.95, 5 p.c. on $139,467.62	.....	8,405 81
Collections, $1,683.27; interest distributed, $5,868	5,868 00	1,683 27
Transfer of interest from Trust Acct. 11 Five per cent Annuities	.....	2,570 00
Rent distributed, $1,256.35; insurance premiums, $97.25	1,353 60	
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Chief, $27.50; councillors, 2, $32; sec'y., $30; organist, $28.75; sexton, $125; pensioner, $16	259 25	
Medical attendance, $1,115.50; hospital, $50; burials, $46	1,211 50	
Roadwork, $222.10; fencing, $67.21; organ, $37.50; repairs, $240.53	567 34	
Alnwick school: teacher, Rev. H. Wilding. 12 m. to Dec. 31, $770, inspection, $6; lantern slide, $29.14; cartage, $2	807 14	
Balance, March 31, 1925	8,078 13	
	$18,294 96	$18,294 96

18.—MISSISSAGUAS OF THE CREDIT, ONT.

Capital—Balance, April 1, 1924	.....	45,744 28
Collections, $928.99; loans, $609.25; insurance, $21.60	630 85	928 99
Balance, March 31, 1925	46,042 42	
	46,673 27	$46,673 27
Interest—Intérêt—Balance, April 1, 1924	.....	2,647 73
Interest, 6 p.c. on $48,392.01, $2,903.52; collections, $2,657.33.	.....	5,560 85
Transfer of interest from Trust Acct. 11 Five per cent Annuities	.....	2,090 00
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Interest distributed, $2,266.50; rent distributed, $2,389.18	4,655 68	
Chief, $50; councillors, 4, $60; missionary, $105; caretaker, $75; truant officer, $20; pensioners, 4, $112.50	422 50	
Physician, Dr. S. H. Quance, 12 m., $600; relief, $271.95	871 95	
Medical attendance, $29.75; burials, $70; grant, $25	124 75	
Fencing, $34.20; repairs, $39.60	73 80	
New Credit school: teacher, Laura E. Garrett, 15 m. to Mar. 31, $875; inspection, $20.75; wood 66 cords, $74; supplies and repairs, $53.44	1,023 19	
Balance, March 31, 1925	2,976 71	
	$10,298 58	$10,298 58

20.—MISSISSAGUAS OF MUD LAKE, ONT.

Capital—Balance, April 1, 1924	.....	76,277 53
Land sold, $20,057.94; roadwork, $1,000	1,000 00	20,057 94
Shares of enfranchised Indians	477 11	
Balance, March 31, 1925	94,858 36	
	$96,335 47	$96,335 47

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

20.—Mississaguas of Mud Lake, Ont.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	596 98
Interest, 5 p.c. on $76,874.51, $3,843.73; loans, $6	.....	3,849 73
Transfer of interest from Trust Acct. 11 Five per cent Annuities	.....	1,606 35
Refund to Casual Revenue for bonuses paid in 1923-24.	38 57	
Interest distributed, $2,940; medical attendance, $703	3,643 00	
Chief, $30; preacher, $50; sec'y, $25; sexton, $70; truant officer, $25; constable, $18.75; organist, $20; caretaker, $15; wood ranger, $10; pensioners, 2, $26	289 75	
Expenses of delegates, $10; burials, $80; roadwork, $124.40	214 40	
Repairs to ferry, $101; wood, 20 cords, $85; cleaning, $5	191 00	
Chemong school: teachers, Edna Harris. 3 m. to Mar. 31, $60, Arthur A. Smith, 8 m. to Dec. 31, $120; desks, 11, $114.45; painting and decorating, $70.92	365 37	
Balance, March 31, 1925	1,310 97	
	$ 6,053 06	$ 6,053 06

19.—Mississaguas of Rice Lake, Ont.

Capital—Balance, April 1, 1924, $32,635.35; collections, $7,875.57.	.....	40,510 92
Transfer from Trust Acct. 19 interest for new council hall.	.....	450 00
Transfer to Trust Acct. 4 Capital, shares of Indians	3,656 16	
Share of funds paid to enfranchised Indians	4,021 78	
Building council hall: labour, $254.50; material, $285.56; detailed in 1923-24, $182.25	722 31	
Balance, March 31, 1925	32,560 67	
	$ 40,960 92	$ 40,960 92

Interest—Intérêt—Balance, April 1, 1924	.....	544 20
Interest, 5 p.c. on $33,179.55, $1,658.98; collections, $236.50.	.....	1,895 48
Transfer of interest from Trust Acct. 11 Five per cent Annuities	.....	961 76
Transfer to Trust Acct. 19 Capital for new council hall	450 00	
Interest distributed, $1,073.50; rent, $140; insurance, $43.75	1,257 25	
Chief, $25; sec'y, $12; sexton, $50; organist, $20; constable, $8; pensioners, 4, $35	150 00	
Medical attendance, $204.50; hospital, $60.50	265 00	
Expenses of delegate to Ottawa, $24.70; burial, $12	36 70	
Hiawatha school: teacher, D. T. Crawford, 12 m. to Dec. 31, $300; inspection, $6	306 00	
Balance, March 31, 1925	936 49	
	$3,401 44	$3,401 44

21.—Mississaguas of Scugog, Ont.

Capital—Balance, April 1, 1924, $9,922.48; land sold, $2,045.75	.....	11,968 23
Balance, March 31, 1925	11,968 23	
	$ 11,968 23	$ 11,968 23

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

21.—MISSISSAGUAS OF SCUGOG, ONT.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	3,190 04
Interest, 5 p.c. on $13,112.52	.....	655 63
Collections, $835.86; interest distributed, $1,296	1,296 00	835 86
Transfer of interest from Trust Acct. 11 Five per cent Annuities	.....	391 90
Rent, $80; insurance, $24; medical attendance, $371	475 00	
Chief, $25; sec'y, $10; caretaker, $25	60 00	
Expenses of delegate, $10; relief, $25; repairs to barn, $49.16	84 16	
Fencing: labour, $159.66; materials, $49.80	209 46	
Scugog schools, white, tuition of pupils attending	28 61	
Balance, March 31, 1925	2,920 20	
	$ 5,073 43	$ 5,073 43

22.—MOHAWKS OF THE BAY OF QUINTE, ONT.

Capital—Balance, April 1, 1924	.....	70,108 29
Collections, $262.50; loans, $300	300 00	262 50
Balance, March 31, 1925	70,070 79	
	$ 70,370 79	$ 70,370 79
Interest—Intérêt—Balance, April 1, 1924	.....	5,164 80
Interest, 6 p.c. on $49,081.57, 5 p.c. on $26,191.52	.....	4,254 47
Transfer of interest from Trust Account 11, Five per cent Annuities	.....	1,800 00
Collections: rents, $6,907.06; miscellaneous, $1,683.20; outstanding cheque, $22.50	.....	8,012 76
Refund to Casual Revenue for bonuses paid in 1923-24	300 00	
Refund to Casual Revenue for teacher's salary paid from Education Vote in 1923-24	52 50	
Shares of Barnhart estate	726 08	
Money distributed: rent, $6.578.21; interest, $5	6,583 21	
Outstanding cheque redeemed, $4; loans, $114.01	118 01	
Chief, $120; preacher, $900; road superintendent, $26; organists, 12, $100; secretary, $16; caretaker, $26; truant officer, $75; sextons, 2, $85; pensioners, $20	1,368 00	
Medical attendance, $420.25; hospitals, $149; burials, $335	904 25	
Care of sick Indians, $297; relief, $153.70; coal, $189	639 70	
Delegates expenses, $18; insurance premiums, $173.43	191 43	
Roadwork, $525.80; repairs, $750.32; small items, $96.25	1,372 37	
Advertising, .75; printing, $1.50	2 25	
Central school: teacher, Mrs. Celia File, 12 m. to Dec. 31, $700; inspection, $8.50; caretaker, $25; coal, $144; supplies and cleaning $40.43	917 93	
Eastern school: inspection, $8.50; caretaker, $40; coal, $181.50; supplies and cleaning, $34.73	264 73	
Mission school: teachers, Margaret Whitton, 6 m. to June 30, $365, Lena M. Bell, 4 m. to Dec. 31, $240; inspection, $8.50; caretaker, $25; coal, $102; fencing, $42.45; supplies and cleaning, $19.99	802 94	

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

22.—Mohawks of the Bay of Quinte, Ont.—*Conc.*

Interest-*Conc.*—Intérêt-*Fin*		
Western school: inspection, $8.50; caretaker, $25; coal, $144; supplies and cleaning, $16.30	193 80	
Balance, March 31, 1925	4,794 83	
	$ 19,232 03	$ 19,232 03

23—Moravians of the Thames, Ont

Capital.—Balance, April 1, 1924	.....	96,496 57
Collections, $399.52; loans, $2,199.36	2,199 36	399 52
Share of funds paid to enfranchised Indians	429 77	
Abraham, R. H., Colby, drain, $200, less paid in 1922-23, $60	140 00	
Balance, March 31, 1925	94,126 96	
	$96,896 09	$96,896 09
Interest—Intérêt—Balance, April 1, 1924	.....	1,285 14
Interest, 6 p.c. on $21,900.87, 5 p.c. on $75,451.07	.....	5,086 60
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	600 00
Collections, $1,044.47; interest distributed, $2,338.03	2,338 03	1,044 47
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Chief, $60; councillors, 3, $90; sec'y., $50; janitor, $120	320 00	
Constable and truant officer, $32.25; clerical services, $20.40	52 65	
Physician, Dr. D. P. McPhail, 12 m., $400, extra services, $37	437 00	
Medical attendance, $213; hospitals, $178.50; burials, $163	554 50	
Delegates' expenses, $35; loans, $32.25; insurance, $22.05	89 30	
Relief, $336.04; seed and hay, $300.75; wood, $96	732 79	
Council hall repairs, etc., $102.65; tractor supplies, $218.67	321 32	
Building shed, $378.35; roadwork, $36.45; cartage, $44.08	458 88	
Moravian school: teachers, F. Joblin, 6 m. to June 30, $420, E. A. Knechtel, 6 m. to Dec. 31, $280; inspections, $18; coal, $216.41; supplies and repairs, $85.58	1,019 99	
Balance, March 31, 1925	1,541 75	
	$ 8,016 21	$ 8,016 21

24—Munceys of the Thames, Ont.

Capital—Balance, April 1, 1924, $734.79; fine, $12	.....	746 79
Balance, March 31, 1925	746 79	
	$ 746 79	$ 746 79

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

24.—Munceys of the Thames, Ont.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	49 53
Interest, 5 p.c. on $784.32, $39 22; rents collected, $707	.....	746 22
Rents distributed, $592; truant officer, $10	602 00	
Chief, $4; councillors, 2, $8; sec'y., $10; mess, $4	26 00	
Balance, March 31, 1925	167 75	
	$ 795 75	$ 795 75

285—Nickickousemenecaning Band, Ont.

Capital—Balance, April, 1, 1924	.....	59,793 48
Balance, March 31, 1925	59,793 48	
	$ 59,793 48	$ 59,793 48
Interest—Intérêt—Balance, April 1, 1924	.....	5,102 61
Interest, 5 p.c. on $64,896.09	.....	3,244 80
Interest money distributed, $2,880; hospitals, $80	2,960 00	
Relief, etc., $117.30; repairs and hardware, $505.58	622 88	
Balance, March 31, 1925	4,764 53	
	$ 8,347 41	$ 8,347 41

283.—North West Angle Band 33, Ont.

Capital—Balance, April 1, 1924	.....	1,850 65
Timber moneys: collected, $2,284.17; distributed, $33	33 00	2,284 17
Balance, March 31, 1925	4,101 82	
	$ 4,134 82	$ 4,134 82
Interest—Intérêt—Balance, April 1, 1924	.....	150 82
Interest, 5 p.c. on $2,001.47, $100.07; collections, $22; drugs, $13.45.	13 45	122 07
Balance, March 31, 1925	259 44	
	$ 272 89	$ 272 89

282.—North West Angle, 34A 37A, Ont.

Capital—Balance, April 1, 1924	.....	1,934 46
Timber money: collected, $715.43; distributed, $15	15 00	715 43
Balance, March 31, 1925	2,634 89	
	$ 2,649 89	$ 2,649 89

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

282.—North West Angle, 34A, 37A, Ont.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	109 03
Interest, 5 p.c. on $2,043.49, $102.17; relief supplies, $20	20 00	102 17
Medical attendance, $82.50; medicine, $22.95	105 45	
Burials, $31.50; delegate expenses, $23.90; repairs, $27.68	83 08	
Balance, March 31, 1925	2 67	
	$ 211 20	$ 211 20

245—Obidgewong Indians, Ont.

Capital—Balance, April 1, 1924	.....	4,116 35
Transfer from Trust Acct. 25 Capital to close account	.....	26 33
Balance, March 31, 1925	4,142 68	
	$ 4,142 68	$ 4,142 68
Interest—Intérêt—Balance, April 1, 1924	.....	383 80
Interest, 5 p.c. on $4,500.15, $225.01: interest distributed, $600	600 00	225 01
Transfer from Trust Acct. 25 interest to close account	.....	1 16
Balance, March 31, 1925	9 97	
	$ 609 97	$ 609 97

26—Robinson Treaty Annuities

Capital—Balance, April 1, 1924	.....	263,166 35
Balance, March 31, 1925	263,166 35	
	$ 263,166 35	$ 263,166 35
Interest—Intérêt—Balance, April 1, 1924	.....	1,010 86
Interest, 5 p.c. on $264,177.21	.....	13,208 86
Transfer of interest from Trust Acct. 11, Five per cent Annuities	.....	4,400 00
Refund from Annuities paid under statute	.....	7,500 00
Robinson Treaty Annuities paid by the following agents: J. G. Burk, Port Arthur, 1,274 Indians, arrears, $128; Geo. P. Cockburn, Nipissing, 574 Indians (over refund, $8); J. M. Daly, Parry Sound, 392 Indians; T. J. Godfrey, 206 Indians, arrears, $96; R. J. Lewis, Manitowaning, 1,217 Indians; A. D. McNabb, Garden River, 808 Indians; C. Rothera, Thessalon, 599 Indians; total, 5,070 Indians at $4, arrears, $216	20,496 00	
Annuities and interest paid by Department	652 00	
Shares of funds paid to enfranchised Indians	4,320 00	
Balance, March 31, 1925	651 72	
	$ 26,119 72	$ 26,119 72

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

28—OJIBBEWAS OF MISSISSAGI RIVER, ONT.

Capital—Balance, April 1, 1924, $8,686.68; timber dues, $107.20....	.....	8,793 88
Balance, March 31, 1925.....	8,793 88	
	$ 8,793 88	$ 8,793 88
Interest—Intérêt—Balance, April 1, 1924.....	.....	380 75
Interest, 5 p.c. on $9,067.43, $453.37; relief, $114.....	114 00	453 37
Refund to Casual Revenue for bonus paid in 1923-24.....	43 44	
Chief, $30; constable, $50.72; mother's allowance, $165....	245 72	
Physician, Dr. J. M. Robb, 12 m.....	200 00	
Balance, March 31, 1925.....	230 96	
	$ 834 12	$ 834 12

25.—OJIBBEWAS AND OTTAWA OF MANITOULIN ISLAND, ONT.

Capital—Payments on land.....	.....	3,954 08
Amounts transferred to the credit of the Capital of the following Trust Accts.: 244, Cockburn Island, $289.59; 245, Obidgewong, $26.33; 246, Sheguiandah, $631.81; 247, Sheshegwaning, $705.52; 248, South Bay, $363.29; 249, Sucker Creek, $394.89; 250, Sucker Lake, $63.19; 251, West Bay, $1,479.46.....	3,954 08	
	$ 3,954 08	$ 3,954 08
Interest—Intérêt—Interest on deferred land payments, $74.02; transfer fees, $99.....	.....	173 02
Interest transferred to the credit of the Interest of the following Trust Accts.: 244, Cockburn Island, $12.68; 245, Obigewong, $1.16; 246, Sheguiandah, $27.65; 247, Sheshegwaning, $30.87; 248, South Bay, $15.90; 249, Sucker Creek, $17.28; 250, Sucker Lake, $2.77; 251, West Bay, $64.71.....	173 02	
	$ 173 02	$ 173 02

29.—ONEIDAS OF THAMES, ONT.

Capital—Balance, April 1, 1924, $152.27; timber dues, $6.30....	.....	158 57
Balance, March 31, 1925.....	158 57	
	$ 158 57	$ 158 57
Interest—Intérêt—Balance, April 1, 1924.....	.....	433 08
Interest, 5 p.c. on $585.35, $29.27; rent collected, $312.25..	.....	341 52
Rent distributed, $276; repairs to drain, $46.....	322 00	
Balance, March 31, 1925.....	452 60	
	$ 774 60	$ 774 60

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

30.—Parry Island Band, Ont.

Capital—Balance, April 1, 1924	.....	98,103 51
Timber dues collected, $1,656.71; fire ranger, 5 m. $375	375 00	1,656 71
Bury, H. J., timber supervisor, cruising, $154.94; loans, $200	354 94	
Balance, March 31, 1925	99,030 28	
	$ 99,760 22	$ 99,760 22
Interest—Intérêt—Balance, April 1, 1924	.....	1,649 21
Interest, 6 p.c. on $4,363.89, 5 p.c. on $95,388.83	.....	5,031 27
Collections, $411.44; interest distributed, $2,566.25	2,566 25	411 44
Refund to Casual Revenue for bonuses paid in 1923-24	56 24	
Chief, $50; councillors, 2, $24; caretaker, $50; constable, $25; truant officer, $20; mess., $15; roadmaster, $5; pensioners, 6, $162.50	351 50	
Medical attendance, $604.15; care of sick, $145	749 15	
Relief, $108; seed, $145.45; burials, $155; loans, $50	458 45	
Payment on mission house, $115; telephone, $24.60; sundries, $50.36	189 96	
Ryerson school: teacher, Edith Smiley, 12 m. to Dec. 31, $300; wood, 35 cords, $140; supplies, etc., $106.70	546 70	
Balance, March 31, 1925	2,173 67	
	$ 7,091 92	$ 7,091 92

80.—Pointe Grondine Indians, Ont.

Capital—Balance, April 1, 1924, $19,181.04; timber dues, $1,728.48	.....	20,909 52
Balance, March 31, 1925	20,909 52	
	$ 20,909 52	$ 20,909 52
Interest—Intérêt—Balance, April 1, 1924	.....	1,445 48
Interest, 5 p.c. on $20,626.52, $1,031.33; collections, $50	.....	1,081 33
Interest distributed, $762; chief, $30; care of sick, $123	915 00	
Balance, March 31, 1925	1,611 81	
	$ 2,526 81	$ 2,526 81

31.—Pottawatamies of Walpole Island, Ont.

Capital—Balance, April 1, 1924	.....	1,805 22
Collections, $16.49; bridge repairs, $9.15	9 15	16 49
Ferry scow, part payment: construction, $74.25; materials, $106.76	181 01	
Balance, March 31, 1925	1,631 55	
	$ 1,821 71	$ 1,821 71

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

31.—Pottawatamies of Walpole Island, Ont.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	584 00
Interest, 5 p.c. on $2,389.22, $119.46; rent, $295.75	.....	415 21
Chief, $12; councillors, 2, $16; sec'y., $8	36 00	
Forest bailiff, 12 m., $72.35; pathmasters, $10	82 35	
Physicians, Dr. R. H. Holmes, 3 m., $37.49; Dr. R. D. Cowan, 9 m. to Dec. 31, $119.99; medical attendance, $75	232 48	
Hospitals, $164.50; burials, $82; repairs, $39.95	286 45	
Balance, March 31, 1925	361 93	
	$ 999 21	$ 999 21

328.—Rainy Lake Reserve, No. 17A (Northwest Bay), Ont.

Capital—Balance, April 1, 1924	.....	7,621 36
Balance, March 31, 1925	7,621 36	
	$ 7,621 36	$ 7,621 36
Interest—Intérêt—Balance, April 1, 1924	.....	532 59
Interest, 5 p.c. on $8,153.95	.....	407 70
Interest distributed, $320; burials, $30	350 00	
Balance, March 31, 1925	590 29	
	$ 940 29	$ 940 29

102.—Rat Portage Reserve, No. 38A Treaty 3, Ont.

Capital—Balance, April 1, 1924	.....	32,768 49
Timber dues, $3,714.47; inspecting timber operations, $10.55	10 55	3,714 47
Balance, March 31, 1925	36,472 41	
	$ 36,482 96	$ 36,482 96
Interest—Intérêt—Balance, April 1, 1924	.....	4,699 31
Interest, 5 p.c. on $37,467.80, $1,873.39; rents collected, $110	.....	1,983 39
Interest distributed, $2,175; hospitals, $338.95	2,513 95	
Medicine, $136.30; team, sled and harness, $310	446 30	
Fire ranger, at $1.25, $166.25; repairs, $404.25; relief, $72.60	643 10	
Scaling timber 2: labour, $210; provisions, $30.61; livery, $10	250 61	
Balance, March 31, 1925	2,828 74	
	$ 6,682 70	$ 6,682 70

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

337.—Seine River Reserve, 23A and 23B, Ont.

Capital—Balance, April 1, 1924	.....	16,259 31
Balance, March 31, 1925	16,259 31	
	$16,259 31	$16,259 31
Interest—Intérêt—Balance, April 1, 1924	.....	1,059 13
Interest, 5 p.c. on $17,318.44	.....	865 92
Interest distributed, $798; medical attendance, $20	818 00	
Hospitals, $75.29; burials, $28; relief, $55.31	158 60	
Balance, March 31, 1925	948 45	
	$1,925 05	$1,925 05

32.—Serpent River Band, Ont.

Capital—Balance, April 1, 1924	.....	31,478 59
Balance, March 31, 1925	31,478 59	
	$31,478 59	$31,478 59
Interest—Intérêt—Balance, April 1, 1924	.....	226 89
Interest, 5 p.c. on $31,705.48, $1,585.27; collections, $3	.....	1,588 27
Refund to Casual Revenue for bonuses paid in 1923-24	193 44	
Interest distributed, $529.50; chief, $50; constable, $50.76	630 26	
Physician, Dr. J. J. McDermott, 12 m. to Feb. 28	174 96	
Serpent River school, teachers, Eva McAndrew, 6 m. to June 30, $450, Jean McDermott, 6 m. to Dec. 31, $260	710 00	
Balance, March 31, 1925	106 50	
	$1,815 16	$1,815 16

197.—Shabashkashing Res. No. 30A, Ont.

Timber dues	.....	108 57
Balance, March 31, 1925	108 57	
	$108 57	$108 57

34.—Shawanaga Band, Ont.

Capital—Balance, April 1, 1924, $59,045.70; timber dues, $506.17	.....	59,551 87
Fire ranger, $384; roadwork supplies, $28.20	412 20	
Balance, March 31, 1925	59,139 67	
	$59,551 87	$59,551 87

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

34.—Shawanaga Band, Ont.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	1,044 69
Interest, 5 p.c. on $60,090.39, $3,004.52; collections, $200.55	.....	3,205 07
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Interest distributed, $1,248; delegates' expenses, $75	1,323 00	
Chief, $30; councillors, 2, $20; secy., $20; truant officer, $20; constable, $120; caretaker, $36; pensioner, $25	271 00	
Hospital treatment, $18; medical attendance, $237.70	255 70	
Burial expenses, $120.65; relief, $171.65	292 30	
Shawanaga school: teacher, Mrs. E. English, 12 m. to Dec. 31, $700; wood, $105; supplies, $40.88	845 88	
Balance, March 31, 1925	1,111 88	
	$4,249 76	$4,249 76

246.—Sheguiandah Indians, Ont.

Capital—Balance, April 1, 1924, $51,701.22; collections, $87.58	.....	51,788 80
Transfer from Trust Acct. 25, to close account	.....	631 81
Balance, March 31, 1925	52,420 61	
	$52,420 61	$52,420 61
Interest—Intérêt—Balance, April 1, 1924	.....	1,231 83
Interest, 5 p.c. on $52,933.05, $2,646.65; collections, $6.55	.....	2,653 20
Transfer from Trust Acct. 25, to close account	.....	27 65
Interest distributed, $1,458.75; relief, $120	1,578 75	
Refund to Casual Revenue for bonuses paid in 1923-24	112 50	
Physician, Dr. C. R. Young, 12 m.	200 83	
Chief, $30; secretary, $12; roadwork, $214.50	256 50	
Burials, $52.25; sundry items, $10.50	62 75	
Sheguiandah school: teachers, Mrs. R. M. Fairbairn, 4 m., $180, H. G. L. Watts, 6 m., $270; caretaker, $50; wood, etc., $194.39; inspection, $22.75	717 14	
Balance, March 31, 1925	984 21	
	$3,912 68	$3,912 68

247.—Sheshegwaning Indians, Ont.

Capital—Balance, April 1, 1924	.....	60,197 91
Transfer from Trust Acct. 25, to close account	.....	705 52
Balance, March 31, 1925	60,903 43	
	$60,903 43	$60,903 43
Interest—Intérêt—Balance, April 1, 1924	.....	1,000 95
Interest, 5 p.c. on $61,198.86, $3,059.94; collections, $25.10	.....	3,085 04
Transfer from Trust Acct. 25, to close account	.....	30 87
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Interest distributed, $909; relief, $261.06	1,170 06	

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

247.—Sheshegwaning Indians, Ont.—*Conc.*

Interest-*Conc.*—Intérêt-*Fin*		
Outstanding cheques redeemed, $11.50; roadwork, $399.60....	411 10	
Chief, $42.50; caretaker, $75; sundry items, $36.50.....	154 00	
Church of England school, repairs, etc.	21 00	
Roman Catholic school: teachers, M. Hickey, 4 m., $280, C. O'Driscoll, 6 m., $420; inspections, $80.25; wood, etc., $334.55	1,114 80	
Balance, March 31, 1925	1,095 90	
	$4,116 86	$4,116 86

222.—Shoal Lake Band, No. 39, Ont.

Capital—Balance, April 1, 1924	.....	2,011 06
Balance, March 31, 1925	2,011 06	
	$2,011 06	$2,011 06
Interest—Intérêt—Balance, April 1, 1924	.....	171 47
Interest, 5 p.c. on $2,182.53, $109.13; rents, $22.....	.....	131 13
Relief, $62.46; drugs, $24.05; hospitals, etc., $23.10.....	109 61	
Balance, March 31, 1925	192 99	
	$302 60	$302 60

223.—Shoal Lake Band, No. 40, Ont.

Capital—Balance, April 1, 1924, $3,916.41; collections, $40.40....	.....	3,956 81
Balance, March 31, 1925	3,956 81	
	$3,956 81	$3,956 81
Interest—Intérêt—Balance, April 1, 1924	.....	155 60
Interest, 5 p.c. on $4,072.01, $203.60; rents, $22.....	.....	225 60
Relief, $34.55; drugs, $29.85; hospitals, $33.25.....	97 65	
Medical attendance, $60.40; burials, $40.25	100 65	
Oxen and harness, $165; sundry items, $28.08.....	193 08	
Debit balance, March 31, 1925	.....	10 18
	$391 38	$391 38

33.—Six Nations, Ont.

Capital—Balance, April 1, 1924.....	.....	676,508 43
Transfer from Trust Acct. 23, enfranchisement.....	.....	429 77
Collections: loans, $1,218.38; land payments, $345; miscellaneous, $388.85	.....	1,952 23
Share of funds paid to enfranchised Indians.....	801 85	

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

33.—SIX NATIONS, ONT.—*Conc.*

Capital—*Conc.*—*Fin*		
Loans, $532; insurance premiums, $256.90	788 90	
Contracts: building bridges as per contract, $8,050; cutting hill, $90	8,140 00	
Balance, March 31, 1925	669,159 68	
	$ 678,890 43	$ 678,890 43
Interest—Intérêt—Balance, April 1, 1924	.....	23,323 26
Interest, 6 p.c. on $651,954.81, 5 p.c. on $48,306.65	.....	41,532 62
Grant from Education Vote	.....	3,700 00
Collections: rents, $5,169.15; loans, $976.33; outstanding cheque, $34.26; sundry items, $48.55	.....	6,228 29
Refund to Casual Revenue for bonuses paid in 1923-24	1,755 00	
Interest distributed, $186; rent money distributed, $3,663.70	3,849 70	
Inspector of works, C. Garlow, 12 m., $399.96; caretaker, $200.	599 96	
Forest bailiff, $240; retired chiefs, 9, $425; pensioners, $350	1,015 00	
Secretary to Six Nations Council, Wm. F. Powless, Nov. 6 to Feb. 28	191 66	
Medical superintendents: Dr. W. Davis, 12 m. to Feb. 28, $3,000; (residence provided, $350) travel, $585; Dr. H. B. Boyd, Jan. 8 to Feb. 28, $310.48; Dr. E. S. Hill, Aug. 1 to Dec. 10, $756.45; Dr. H. J. Quinn, Mar. 1 to July 31, $762.10	5,414 03	
Services on committees, $21; insurance premiums, $63.20	84 20	
Claims against estate, late S. Davey	170 00	
Mothers' allowance, $952.50, less $12.50 overpaid previous year, $940; telephone rental, $28.35	968 35	
Medical attendance, $647.35; hospital treatment, $1,818.40; relief, $610.44; sundry, $22.39	3,098 58	
Care of sick, $172.50; drugs, $974.10; burials, $355	1,501 60	
One-third of fire losses, $1,337.10; loans, $448.31	1,785 41	
General repairs: road and bridges, $575.58; culverts, 25, $1,405.20; grader, $168.10; labour, $79.60; Council house, $494; stables, $122.45	2,844 93	
Plumbing supplies and labour, $181.25; force pump and pipes, $255.80; cement and gravel, $94.24; fencing, $36.69; lumber, $367.43; wood, $145; hardware, etc., $228.35; lighting plant as per contract, $615	1,923 76	
Repairs to Doctor's residence, office and stables	2,035 27	
Expenses of delegates to Ottawa, $189.35; balance, $10.65 to be refunded; board allowance, councillors, $245.46; travel, $45	490 46	
Advertising, $27.18; printing, $138.75; stationery, $44.10	210 03	
Legal expenses	328 35	
Day schools: Externats		
Grant, $6,100; tuition, $8,830; truant officer, $480	15,410 00	
Caretakers, $550; fuel, $853.06; supplies, etc., $661	2,064 06	
Services on school and examination boards	295 35	
Grants to Colleges and High schools:		
Brantford Collegiate, $186.58; Caledonia High school, $1,076.42; Onandaga Continuation school, $101.85; public school, $374.26; sundry, $42.66	1,781 77	
Balance, March 31, 1925	26,966 70	
	$ 74,784 17	$ 74,784 17

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

248.—South Bay Band, Ont.

Capital—Balance, April 1, 1924		.....		28,086 50
Transfer from Trust Acct. 25, to close account		.....		363 29
Balance, March 31, 1925		28,449 79		
	$	28,449 79	$	28,449 79
Interest—Intérêt—Balance, April 1, 1924		.....		382 18
Interest, 5 p.c. on $28.468.68, $1,423.43; collections, $57.10		.....		1,480 53
Transfer from Trust Acct. 25, to close account		.....		15 90
Refund to Casual Revenue for bonuses paid in 1923-24		90 00		
Interest distributed, $387; chief, $30; constable, $25		442 00		
Physician, R. W. Shaw, 12 m., $102.96; burials, $10		112 96		
South Bay school: teacher, L Bush, 6 m., $390; caretaker, $12.50; inspections, $6; wood, $85.35		493 85		
Balance, March 31, 1925		739 80		
	$	1,878 61	$	1,878 61

35.—Spanish River Band, Ont.

Capital—Balance, April 1, 1924, $11,505.16; timber dues, $10		.....		11,515 16
Transfer to Trust Account 15		22 67		
Share of funds paid to enfranchised Indians		40 28		
Timber money distributed, $1,280; roadwork, $486.77		1,766 77		
Balance, March 31, 1925		9,685 44		
	$	11,515 16	$	11,515 16
Interest—Intérêt—Balance, April 1, 1924		.....		273 09
Interest, 5 p.c. on $11,778.25, $588.91; collections, $222		.....		810 91
Refund to Casual Revenue for bonuses paid in 1923-24		43 44		
Mother's allowance, $45; care of sick, 2, $288		333 00		
Chief, $50; constable, $50.76; relief, $278.20		378 96		
Burials, $35; travel, $7; repairs to scow, $45.78		87 78		
Balance, March 31, 1925		240 82		
	$	1,084 00	$	1,084 00

220.—Stangecoming Band, No. 18, Ont.

Capital—Balance, April 1, 1924		.....		2,180 70
Balance, March 31, 1925		2,180 70		
	$	2,180 70	$	2,180 70

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

220.—STANGECOMING BAND, No. 18, ONT.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	96 20
Interest, 5 p.c. on $2,276.90, $113.85; rents, $507	.....	620 85
Balance, March 31, 1925	717 05	
	$ 717 05	$ 717 05

249.—SUCKER CREEK BAND, ONT.

Capital—Balance, April 1, 1924, $28,230.80; timber dues, $120.24	.....	28,351 04
Transfer from Trust Acct. 25, to close account	.....	394 89
Transfer to Trust Acct. 15, share of transferred Indians	37 80	
Balance, March 31, 1925	28,708 13	
	$ 28,745 93	$ 28,745 93
Interest—Intérêt—Debit balance, April 1, 1924	72 22	
Interest, 6 p.c. on $1,612.67, 5 p.c. on $26,545.91	.....	1,424 06
Transfer from Trust Acct. 25, to close account	.....	17 28
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Interest money distributed, $28.50; relief, $17.69	46 19	
Physician, C. R. Young, $187.07; burials, $41.90	228 97	
Care and maintenance, $108; medical attendance, $8.50; chief, $52.50	169 00	
Sucker Creek school: teacher, J. C. Richards, 10 m., $600; inspections, $22.75; caretaker, $25; supplies, $29.55	677 30	
Balance, March 31, 1925	97 66	
	$ 1,441 34	$ 1,441 34

250.—SUCKER LAKE INDIANS, ONT.

Capital—Balance, April 1, 1924	.....	6,225 28
Transfer from Trust Acct. 25, to close account	.....	63 19
Balance, March 31, 1925	6,288 47	
	$ 6,288 47	$ 6,288 47
Interest—Intérêt—Balance, April 1, 1924	.....	553 13
Interest, 5 p.c. on $6,778.41, $338.92; interest distributed, $410	410 00	338 92
Transfer from Trust Acct. 25, to close account	.....	2 77
Balance, March 31, 1925	484 82	
	$ 894 82	$ 894 82

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

36.—Thessalon River Band, Ont.

Capital—Balance, April 1, 1924, $32,141.65; collections, $145.57	.....	32,287 22
Share of funds paid to enfranchised Indians	1,516 10	
Balance, March 31, 1925	30,771 12	
	$32,287 22	$32,287 22
Interest—Intérêt—Balance, April 1, 1924	.....	977 29
Interest, 5 p. c. on $33,118.94, $1,655.95; collections, $26	.....	1,661 95
Interest distributed, $647; relief, $222	869 00	
Refund to Casual Revenue for bonuses paid in 1923-24	43 44	
Physician, Dr. W. B. Sproule, 12 m. to Feb. 28	225 00	
Chief, $25; constable, $50.76; lime, $5.50	81 26	
Hospital treatment, $143; burial expenses, $90	233 00	
Balance, March 31, 1925	1,187 54	
	$ 2,639 24	$ 2,639 24

37.—Tootoomenais Band, Ont.

Capital—Balance, April 1, 1924	.....	3,720 24
Balance, March 31, 1925	3,720 24	
	$ 3,720 24	$ 3,720 24
Interest—Intérêt—Balance, April 1, 1924	.....	174 35
Interest, 6 p.c. on $2,023.81, 5 p.c. on $1,870.78	.....	214 97
Medical attendance, $16.50; relief, $53.75	70 25	
Balance, March 31, 1925	319 07	
	$ 389 32	$ 389 32

95.—Wabigoon Indians, Ont.

Capital—Balance, April 1, 1924	.....	16,033 08
Balance, March 31, 1925	16,033 08	
	$ 16,033 08	$ 16,033 08
Interest—Intérêt—Balance, April 1, 1924	.....	6,135 38
Interest, 5 p. c. on $22,168.46	.....	1,108 42
Interest distributed, $1,755; relief, $130.96	1,885 96	
Hospital treatment, $276.75; small items, $47.05	323 80	
Balance, March 31, 1925	5,034 04	
	$ 7,243 80	$ 7,243 80

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

228.—WAHNAPITAE RESERVE, ONT.

Capital—Balance, April 1, 1924	.....	18,248 60
Balance, March 31, 1925	18,248 60	
	$ 18,248 60	$ 18,248 60
Interest—Intérêt—Balance April 1, 1924	.....	991 39
Interest, 5 p.c. on $19,239.99, $962; collections, $53.25	.....	1,015 25
Interest distributed	1,068 75	
Balance, March 31, 1925	937 89	
	$ 2,006 64	$ 2,006 64

251.—WEST BAY INDIANS, ONT.

Capital—Balance, April 1, 1924	.....	102,970 11
Timber dues, $862.60, loans, $313.45	.....	1,176 05
Transfer from Trust Acct. 25 to close account	.....	1,479 46
Shares paid enfranchised Indians, $2,145.32; loans, $731	2,876 32	
Balance, March 31, 1925	102,749 30	
	$ 105,625 62	$ 105,625 62
Interest—Intérêt—Balance, April 1, 1924	.....	2,325 35
Interest, 6 p. c. on $5,970.09, 5 p. c. on $99,325.37	.....	5,324 47
Collections: loans, $198.25; miscellaneous, $58	.....	256 25
Transfer from Trust Acct. 25 to close account	.....	64 71
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Interest distributed, $2,249; chief, $49.50; constable, $100	2,398 50	
Physician, Dr. R. W. Davies, $1,000 less $4.17 retirement paid in 1925-26	995 83	
Mothers' allowance, $160; caretaker, $30	190 00	
Medical attendance, $125; relief, $303.10; roadwork, $634.20	1,062 30	
West Bay school: teacher, P. Lavallee, 10 m., $700; inspections, $37; wood, etc., $411.28	1,148 28	
Balance, March 31, 1925	2,025 87	
	$ 7,970 78	$ 7,970 78

81.—WHITEFISH BAY BAND, ONT.

Capital—Balance, April 1, 1924	.....	22,499 21
Timber dues, $623.15; timber money distributed, $21	21 00	623 15
Balance, March 31, 1925	23,101 36	
	$ 23,122 36	$ 23,122 36

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

81.—Whitefish Bay Band, Ont.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	3,512 32
Interest, 5 p.c. on $26,011.53, $1,300.58; rent, $82	.....	1,382 58
Interest distributed, $1,700; drugs, $49.85	1,749 85	
Expenses re epidemic, $140.10; fire ranger, $166.25	306 35	
Hay, 3.8 tons, $91.82; lumber, $100; small items, $120.70	312 52	
Balance, March 31, 1925	2,526 18	
	$ 4,894 90	$ 4,894 90

82.—Whitefish Lake Band, Ont.

Capital—Balance, April 1, 1924	.....	64,563 34
Land payment, $2,685; timber dues, $169.20	.....	2,854 20
Balance, March 31, 1925	67,417 54	
	$ 67,417 54	$ 67,417 54
Interest—Intérêt—Balance, April 1, 1924	.....	1,727 29
Interest, 5 p. c. on $66,290.63, $3,314.53; rent, $233	.....	3,547 53
Interest distributed, $1,889.50; chief, $40	1,929 50	
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Physician, Dr. R. H. Arthur, 12 m. to Dec 31	350 00	
Hospital treatment, $197; relief supplies, $232	429 00	
Whitefish Lake school: teacher, Angela Toner, 12 m. to Dec. 31, $600, advance on March quarter, $25; inspection, $30.70; janitor, $40; wood, $75; couch, $34; stove, $19.60; small items, $32.83	857 13	
Balance, March 31, 1925	1,559 19	
	$ 5,274 82	$ 5,274 82

38.—Whitefish River Band, Ont.

Capital—Balance, April 1, 1924, $51,947.72; timber dues, $40.70	.....	51,988 42
Share of funds paid to enfranchised Indians	625 87	
Balance, March 31. 1925.	51,362 55	
	$ 51,988 42	$ 51,988 42
Interest—Intérêt—Balance, April 1, 1924	.....	8,509 48
Interest, 5 p.c. on $60,457.20, $3,022.86; collections, $35	.....	3,057 86
Refund from 1923-24, compensation for improvements	.....	50 00
Interest money distributed, $1,859; relief, $50	1,909 00	
Physician, Dr. C. R. Young, 12 m. to Feb. 28	112 10	
Chief, $30; secretary, $12; hospital treatment, $64.50	106 50	
Care and maintenance, $45; compensation for loss, $50	95 00	
Building material, $107.78; small items, $60.70	168 48	
Balance, March 31, 1925.	9,226 26	
	$ 11,617 34	$ 11,617 34

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

39.—Wyandottes of Anderdon, Ont.

Balance, April 1, 1924	.....	1,212 66
Interest, 5 p.c. on $1,212.66, $60.63; repairs to cemetery, $219	219 00	60 63
Balance, March 31, 1925	1,054 29	
	$ 1,273 29	$ 1,273 29

41.—Abenakis of Bécancour, Que.

Capital—Balance, April 1, 1924	.....	6,369 92
Balance, March 31, 1925	6,369 92	
	$ 6,369 92	$ 6,369 92
Interest—Intérêt—Balance, April 1, 1924	.....	1,020 21
Interest, 5 p.c. on $7,390.13	.....	369 51
Missionary, $10; relief supplies, $115.93; wood, $11.75	137 68	
Balance, March 31, 1925	1,252 04	
	$ 1,389 72	$ 1,389 72

40.—Abenakis of St. Francis, Que.

Capital—Balance, April 1, 1924	.....	3,807 82
Balance, March 31, 1925	3,807 82	
	$ 3,807 82	$ 3,807 82
Interest—Intérêt—Balance, April 1, 1924	.....	1,865 44
Interest, 6 p.c. on $984.18, 5 p.c. on $4,689.08	.....	293 50
Collections, rents, $607.06; miscellaneous, $30	.....	637 06
Rent money distributed, $290; constable, $25	315 00	
Repairs to council hall, $111.80; roadwork, $145.22; small items, $76.20	333 22	
Balance, March 31, 1925	2,147 78	
	$ 2,796 00	$ 2,796 00

42.—Amalecites of Isle Verte and Viger, Que.

Capital—Balance, April 1, 1924	.....	8,807 81
Balance, March 31, 1925	8,807 81	
	$ 8,807 81	$ 8,807 81

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

42.—AMALECITES OF ISLE VERTE AND VIGER, QUE.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	588 43
Interest, 5 p.c. on $9,396.24, $469.81; interest distributed, $522.	522 00	469 81
Balance, March 31, 1925	536 24	
	$ 1,058 24	$ 1,058 24

137.—BETSIAMITS BAND, QUE.

Capital—Balance, April 1, 1924	.....	94,103 94
Collections, timber dues	.....	5,600 96
Building, combined day school and teacher's residence, A. Amyot, as per contract, $28,980, final payment	1,250 00	
Building Catholic Church, material, $2,456.51; labour, $3,436.10; freight, $20.89; balance to be accounted for, $86.50	6,000 00	
R. E. Maloney, timber bailiff 12 m. to Feb. 29	1,440 00	
Half-cost of fire patrol	385 75	
Fire rangers at $90 per m., $540; supplies, $134.05	674 05	
Balance, March 31, 1925	89,955 10	
	$ 99,704 90	$ 99,704 90
Interest—Intérêt—Balance, April 1, 1924	.....	12,822 96
Interest, 5 p.c. on $106,926.90, $5,346.35; sundry collections, $1,091.06	.....	6,437 41
Interest money distributed, $6,010; relief, $1,491.71	7,501 71	
Refund to Casual Revenue for bonus paid in 1923-24	315 00	
Fishing privileges for year 1924, $1,500, constable, $600	2,100 00	
Caretaker, $169.34; interpreter, $180; hospital housekeeper, $230	579 34	
A. Maloney, fishery overseer, 6 m. to Oct. 31, $300, travel, $99.75	399 75	
Hospital supplies, $546 63; rent, $100; coal, etc., $385.37	1,032 00	
Wood, etc., $134.85; sundry items, $226.50	361 35	
H. J. Bury, timber supervisor, cruising expenses	312 35	
Balance, March 31, 1925	6,658 87	
	$ 19,260 37	$ 19,260 37

353.—COOCOOCAHE RESERVE, QUE.

Capital—Balance, April 1, 1924	.....	30,926 57
Timber dues distributed	180 00	
Balance, March 31, 1925	30,746 57	
	$ 30,926 57	$ 30,926 57

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

353.—Coocoocahe Reserve, Que.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	2,423 77
Interest, 5 p.c. on $33,350.34, $1,667.52; rent collected, $38	.....	1,705 52
Parker, C. C., over refund interest, 1923-24	5 00	
Interest distributed, $1,520; relief supplies, $431.09	1,951 09	
Hospital treatment, $342; repairs to church, $259.35	601 35	
Balance, March 31, 1925.	1,571 85	
	$ 4,129 29	$ 4,129 29

44.—Hurons of Lorette, Que.

Capital—Balance, April 1, 1924	.....	15,607 68
Balance, March 31, 1925.	15,607 68	
	$ 15,607 68	$ 15,607 68
Interest—Intérêt—Balance, April 1, 1924	.....	3,992 27
Interest, 5 p.c. on $19,599.95	.....	980 00
Rev. C. Giroux, 12 m., $200.04; caretaker, $35	235 04	
Interest distributed, $200; delegate's expenses, $27.60; sundries, $49.70	277 30	
Balance, March 31, 1925	4,459 93	
	$ 4,972 27	$ 4,972 27

45.—Iroquois of Caughnawaga, Que.

Capital—Balance, April 1, 1924, $17,036.30; timber dues, $66.67	.....	17,102 97
Contracts: J. E. Brazeau, bell tower, $1,000; R. J. McKenzie, alterations to Catholic church, $8,892.56	9,892 56	
Balance, March 31, 1925.	7,210 41	
	$ 17,102 97	$ 17,102 97
Interest—Intérêt—Debit balance, April 1, 1924	3,866 06	
Interest, 6 p.c. on $2,648.90, 5 p.c. on $10,521.55	.....	685 00
Collections: rent, $10,013.92; miscellaneous, $130; outstanding cheque, $3.30	.....	10,147 22
Rent distributed, $9,772.66; delegate's expenses, $16.30	9,788 96	
Missionary, 12 m., $100; organist, $100; secretary, $27	227 00	
Claim against various estates, $790; insurance $266.60	1,056 60	
Caretaker, $22; gatekeeper, $124; coal, $57	203 00	
Translating and typing specifications, $38.89; fencing, $81.01	119 90	
Roadwork, $60.35; repairs, $91.40; small items, $60.15	211 90	
Advertising	68 55	
Debit balance, March 31, 1925	.....	4,709 75
	$ 15,541 97	$ 15,541 97

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

46.—Iroquois of St. Regis, Que.

Capital—Balance, April 1, 1924	.....	53,373 39
Collections: loan and mortgage, $1,000.83; miscellaneous, $124.60	.....	1,125 43
Share of funds paid to enfranchised Indians	99 69	
Share of estate, $174.44; loan, $90; land money, $100	364 44	
Balance, March 31, 1925	54,034 69	
	$ 54,498 82	$ 54,498 82
Interest—Intérêt—Balance, April 1, 1924	.....	4,694 53
Interest, 6 p.c. on $28,453.85, 5 p.c. on $29,614.07	.....	3,187 93
Collections: rent, $430.48; loans, $575.10; miscellaneous, $191.32; outstanding cheque, $27	.....	1,223 90
Transfer to Trust Account 46A, land money	250 00	
Distribution: interest, $1,469; rent, $461.80	1,930 80	
Missionary, 12 m., $125; organist and caretaker, $70	195 00	
Interpreter, $5; hospitals, $426; horse, $100	531 00	
Medical attendance, $53; travelling expenses, $198.90	251 90	
Legal services, W. C. McCarthy, Ottawa	805 54	
Balance, March 31, 1925	5,142 12	
	$ 9,106 36	$ 9,106 36

46A.—Iroquois of St. Regis Land Fund

Capital—Balance, April 1, 1924	.....	2,500 00
Transfer from Trust Acct. 46, land money	.....	250 00
Land money	2,750 00	
	$ 2,750 00	$ 2,750 00
Interest—Intérêt—Balance, April 1, 1924, $1,354.49, interest, 5 p.c. on $3,854.49, $192.72	.....	1,547 21
Land money	1,547 21	
	$ 1,547 21	$ 1,547 21

47.—Lake St. John Indians, Que.

Capital—Balance, April 1, 1924	.....	6,474 47
Balance, March 31, 1925	6,474 47	
	$ 6,474 47	$ 6,474 47
Interest—Intérêt—Balance, April 1, 1924	.....	5,687 83
Interest, 5 p.c. on $12,162.30	.....	608 11
Rents collected, $201; rent money distributed, $200	200 00	201 00
Balance, March 31, 1925	6,296 94	
	$ 6,496 94	$ 6,496 94

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

48.—Lake of Two Mountains Indians, Que.

Capital—Balance, April 1, 1924, $7,306.65; timber dues, $33.33	.....	7,339 98
Balance, March 31, 1925	7,339 98	
	$ 7,339 98	$ 7,339 98
Interest—Intérêt—Balance, April 1, 1924	.....	773 15
Interest, 6 p.c. on $345.44, 5 p.c. on $7,734.36	.....	407 45
Collections, $24; medical attendance, $100	100 00	24 00
Burials, $142.55; relief, $61; clothing, $20; repairs, $107.20	330 75	
Balance, March 31, 1925	773 85	
	$ 1,204 60	$ 1,204 60

92.—Restigouche Indians, Que.

Capital—Balance, April 1, 1924, $6,608.40; timber dues, $123.69	.....	6,732 09
Fire ranger, 4 m., $200; building sidewalk, $2,032.45	2,232 45	
Balance, March 31, 1925	4,499 64	
	$ 6,732 09	$ 6,732 09
Interest—Intérêt—Balance, April 1, 1924	.....	532 91
Interest, 5 p.c. on $7,141.31, $357.07; rents collected, $210	.....	567 07
Rent money distributed	130 00	
Balance, March 31, 1925	969 98	
	$ 1,099 98	$ 1,099 98

50.—River Desert Indians, Que.

Capital—Balance, April 1, 1924	.....	61,835 33
Timber dues, $2,673.14; fighting fire, $18.75	18 75	2,673 14
Balance, March 31, 1925	64,490 02	
	$ 64,508 77	$ 64,508 77
Interest—Intérêt—Balance, April 1, 1924	.....	1,715 51
Interest, 6 p.c. on $3,135.38, 5 p.c. on $60.415.76	.....	3,208 91
Collections, $521.40; rent money distributed, $100	100 00	521 40
Refund to Casual Revenue for bonuses paid in 1923-24	150 00	
Physician, E. A. Mulligan, 12 m. to Dec. 31	500 00	
Hospitals, $20; burial expenses, $21; relief, $342	383 00	
Fighting fire, $12; lime, $64; repairs, $271.51	347 51	
Maniwaki school, teacher, Margaret McCaffrey, 12 m. to Dec. 31	500 00	
Balance, March 31, 1925	3,465 31	
	$ 5,445 82	$ 5,445 82

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

49.—Temiskaming Band, Que.

Capital—Balance, April 1, 1924	.....	40,142 66
Collections, $24.94; land money distributed, $471.91	471 91	24 94
Balance, March 31, 1925	39,695 69	
	$ 40,167 60	$ 40,167 60
Interest—Intérêt—Balance, April 1, 1924	.....	3,680 74
Interest, 6 p.c. on $1,792.66, 5 p.c. on $42,030.74	.....	2,209 10
Collections, $90; relief supplies, $427.60; burials, $10.40	438 00	90 00
Chief, $50; councillors, $2, $30; janitor, $50; travel, $81.85	211 85	
Medical attendance, $1,229.50; hospital treatment, $398.50	1,628 00	
Clothing, $34.10; wood, $70; various repairs, $89.40	193 50	
Balance, March 31, 1925	3,508 49	
	$ 5,979 84	$ 5,979 84

116.—Burnt Church Band, N.B.

Capital—Balance, April 1, 1924. $3,087.97; collections, $609.60	.....	3,697 57
Land money distributed, $1,064.25; survey, $6	1,070 25	
Timber guardian services, $32; seizure, repairs, $25	57 00	
Balance, March 31, 1925	2,570 32	
	$ 3,697 57	$ 3,697 57
Interest—Intérêt—Balance, April 1, 1924	.....	76 46
Interest, 5 p.c. on $3,164.43, $158.22; timber seizure, $3	3 00	158 22
Balance, March 31, 1925	231 68	
	$ 234 68	$ 234 68

175.—Edmundston Reserve, N.B.

Capital—Balance, April 1, 1924	.....	214 28
Balance, March 31, 1925	214 28	
	$ 214 28	$ 214 28
Interest—Intérêt—Balance, April 1, 1924	.....	17 01
Interest, 5 p.c. on $231.29, $11.56; wood, $13	13 00	11 56
Balance, March 31, 1925	15 57	
	$ 28 57	$ 28 57

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

103.—Eel Ground Indians, N.B.

Capital—Balance, April 1, 1924	.....	2,143 60
Timber dues, $792.86; timber guardian, 8 m., $70	70 00	792 86
Balance, March 31, 1925	2,866 46	
	$ 2,936 46	$ 2,936 46
Interest—Intérêt—Interest, 5 p.c. on $2,143.60	.....	107 18
Collections, $26.25; seed supplied, $132.18	132 18	26 25
Balance, March 31, 1925	1 25	
	$ 133 43	$ 133 43

67.—Oromocto Band, N.B.

Capital—Balance, April 1, 1924, $283.99; wood dues, $63.10	.....	347 09
Griffiths, B. J., refund overpayment timber dues 1922	126 40	
Balance, March 31, 1925	220 69	
	$ 347 09	$ 347 09
Interest—Intérêt—Balance, April 1, 1924	.....	14 20
Interest, 5 p.c. on $298.19	.....	14 91
Balance, March 31, 1925	29 11	
	$ 29 11	$ 29 11

115.—Red Bank Band, N.B.

Capital—Balance, April 1, 1924	.....	7,622 25
Timber dues, $357.08; timber guardian, $19	19 00	357 08
Balance, March 31, 1925	7,960 33	
	$ 7,979 33	$ 7,979 33
Interest—Intérêt—Balance, 5 p.c. on $7,622.25	.....	381 11
Collections, $26.25; seed grain and potatoes, $150	150 00	26 25
Balance, March 31, 1925	257 36	
	$ 407 36	$ 407 36

93—St. Marys' Band, N.B.

Capital—Balance, April 1, 1924	.....	52 81
Balance, March 31, 1925	52 81	
	$ 52 81	$ 52 81

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

93.—St. Mary's Band, N.B.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	9 88
Interest, 5 p.c. on $62.69, $3.13; repairs, $6.75	6 75	3 13
Balance, March 31, 1925	6 26	
	$ 13 01	$ 13 01

68—Tobique Indians, N.B.

Capital—Balance, April 1, 1924	.....	28,735 66
Catholic church: building, $10,400; extras, $38.50	10,438 50	
Advertising for tenders	10 15	
Balance, March 31, 1925	18,287 01	
	$ 28,735 66	$ 28,735 66
Interest—Intérêt—Balance, April 1, 1924	.....	1,383 91
Interest, 5 p.c. on $30,119.57, $1,505.98; janitor, $58.34	58 34	1,505 98
Missionary, $350; insurance, $240	590 00	
Hospitals, $49.50; sundry items, $58	107 50	
Repairs: Catholic church, $1,002.57; Council hall, $100.30	1,102 87	
Ash for baskets, $170.50; seed and fertilizer, $162.50	333 00	
Balance, March 31, 1925	698 18	
	$ 2,889 89	$ 2,889 89

64—Woodstock Reserve, N.B.

Capital—Balance, April 1, 1924	.....	578 00
Balance, March 31, 1925	578 00	
	$ 578 00	$ 578 00
Interest—Intérêt—Balance, April 1, 1924	.....	39 99
Interest, 5 p.c. on $617.99, $30.90; repairs, $6	6 00	30 90
Balance, March 31, 1925	64 89	
	$ 70 89	$ 70 89

78—Digby County Board, N.S.

Capital—Balance, April 1, 1924, $100; dues on wood, $12	.....	112 00
Balance, March 31, 1925	112 00	
	$ 112 00	$ 112 00

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

78.—DIGBY COUNTY BOARD, N.S.—*Conc.*

Interest—Intérêt—Interest, 5 p.c. on $100	.....	5 00
Balance, March 31, 1925	5 00	
	$ 5 00	$ 5 00

311—HALIFAX COUNTY INDIANS, N.S.

Capital—Balance, April 1, 1924, $7,320.58; guide, $21	21 00	7,320 58
Balance, March 31, 1925	7,299 58	
	$ 7,320 58	$ 7,320 58
Interest—Intérêt—Balance, April 1, 1924	.....	11 57
Interest, 5 p.c. on $7,332.15, $366.61; relief, $130.60	130 60	366 61
Medical attendance, $73.75; sundry items, $201.10	274 85	
Debit balance, March 31, 1925		27 27
	$ 405 45	$ 405 45

456—HORTON RESERVE, N.S.

Capital—Balance, April 1, 1924, $11; timber dues, $14.61	.....	25 61
Balance, March 31, 1925	25 61	
	$ 25 61	$ 25 61
Interest—Intérêt—Interest 5 p.c. on $11	.....	55
Balance, March 31, 1925	55	
	$ 55	$ 55

73—POMQUET RESERVE, N.S.

Capital—Balance, April 1, 1924	.....	18 04
Balance, March 31, 1925	18 04	
	$ 18 04	$ 18 04
Interest—Intérêt—Balance, April 1, 1924	.....	466 83
Interest, 5 p.c. on $484.87	.....	24 24
Collections, rent, $77.50; repairs to fence, $64.37	64 37	77 50
Balance, March 31, 1925	504 20	
	$ 568 57	$ 568 57

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

101—Port Medway Indians, N.S.

Balance, April 1, 1924	.....	3,534 52
Interest, 5 p.c. on $3,534.52, $176.73; water privileges, $100	.....	276 73
Medical attendance, $198; care of sick, $96; relief $450	744 00	
Balance, March 31, 1925	3,067 25	
	$ 3,811 25	$ 3,811 25

428—St. Croix Reserve, N.S.

Capital—Balance, April 1, 1924, $625.95; timber sales, $91.39	.....	717 34
Balance, March 31, 1925	717 34	
	$ 717 34	$ 717 34
Interest—Intérêt—Balance, April 1, 1924	.....	53 07
Interest, 5 p.c. on $679.02	.....	33 95
Balance, March 31, 1925	87 02	
	$ 87 02	$ 87 02

321—Sydney Indians, N.S.

Capital—Balance, April 1, 1924	.....	156 30
Balance, March 31, 1925	156 30	
	$ 156 30	$ 156 30
Interest—Intérêt—Balance, April 1, 1924	.....	47 85
Interest, 5 p.c. on $204.15, $10.21; sundry items, $46.79	46 79	10 21
Balance, March 31, 1925	11 27	
	$ 58 06	$ 58 06

170.—Black River Band, Man.

Capital—Balance, April 1, 1924	.....	664 51
Balance, March 31, 1925	664 51	
	$ 664 51	$ 664 51
Interest—Intérêt—Balance, April 1, 1924	.....	171 67
Interest, 5 p.c. on $836.18, $41.81; collections, $12	.....	53 81
Balance, March 31, 1925	225 48	
	$ 225 48	$ 225 48

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

60.—Brokenhead River Band, Man.

Capital—Balance, April 1, 1924	.....	157 40
Collections: wood dues, $351.02; hay, $20	.....	371 02
Balance, March 31, 1925	528 42	
	$ 528 42	$ 528 42
Interest—Intérêt—Balance, April 1, 1924	.....	47 63
Interest, 5 p.c. on $205.03, $10.25; collections, $40	.....	50 25
Hospitals, $40; relief supplies, $21.85	61 85	
Balance, March 31, 1925	36 03	
	$ 97 88	$ 97 88

232.—Chemahawin Band, Man.

Capital—Wood permit	.....	22 00
Balance, March 31, 1925	22 00	
	$ 22 00	$ 22 00
Interest—Intérêt—Balance, April 1, 1924, $74.67; rents, $20	.....	94 67
Interest, 5 p.c. on $74.67, $3.73; cattle, 2, $42; freight, $10.80	52 80	3 73
Balance, March 31, 1925	45 60	
	$ 98 40	$ 98 40

296.—Crane River Band, Man.

Capital—Balance, April 1, 1924	.....	5,197 61
Balance, March 31, 1925	5,197 61	
	$ 5,197 61	$ 5,197 61
Interest—Intérêt—Balance, April 1, 1924	.....	2,671 65
Interest, 5 p.c. on $7,869.26, $393.46; medical attendance, $93.	93 00	393 46
Balance, March 31, 1925	2,972 11	
	$ 3,065 11	$ 3,065 11

113.—Dog Creek Band, Man.

Balance, April 1, 1924, $209.69; interest 5 p.c. on $209.69, $10.48	.....	220 17
Collections, $132.35; compensation for damages, $25	25 00	132 35
Veterinary services, $106.24; repairs, $33.03; relief, $64	203 27	
Balance, March 31, 1925	124 25	
	$ 352 52	$ 352 52

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

91.—Ebb and Flow Lake Indians, Man.

Capital—Balance, April 1, 1924		.....		57 75
Balance, March 31, 1925		57 75		
	$	57 75	$	57 75
Interest—Intérêt—Balance, April 1, 1924		.....		123 96
Interest, 5 p.c. on $181.71, $9.09; lime, $24		24 00		9 09
Balance, March 31, 1925		109 05		
	$	133 05	$	133 05

259.—Fairford Band, Man.

Capital—Balance, April 1, 1924		.....		665 75
Balance, March 31, 1925		665 75		
	$	665 75	$	665 75
Interest—Intérêt—Balance, April 1, 1924		.....		794 64
Interest, 5 p.c. on $1,460.39		.....		73 02
Lumber, $437.55; miscellaneous items, $69.21		506 76		
Balance, March 31, 1925		360 90		
	$	867 66	$	867 66

209.—Fisher River Reserve, Man.

Balance, April 1, 1924		.....		150 59
Interest 5 p.c. on $150.59, $7.53; rent collected, $100		.....		107 53
Balance, March 31, 1925		258 12		
	$	258 12	$	258 12

63.—Fort Alexander Band, Man.

Capital—Balance, April 1, 1924		.....		1,039 81
Balance, March 31, 1925		1,039 81		
	$	1,039 81	$	1,039 81
Interest—Intérêt—Balance, April 1, 1924		.....		678 64
Interest, 5 p.c. on $1,718.45, $85.92; collections, $85		.....		170 92
Rent distributed, $85; building material, $116.95		201 95		
Relief, $397.26; drugs, $192.23; small items, $42.30		631 79		
Balance, March 31, 1925		15 82		
	$	849 56	$	849 56

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

433.—Lake St. Martin's Band, Man.

Capital—Balance, April 1, 1924	.....	906 22
Balance, March 31, 1925	906 22	
	$ 906 22	$ 906 22
Interest—Intérêt—Balance, April 1, 1924	.....	52 26
Interest, 5 p.c. on $958.48, $47.92; lumber, $12	12 00	47 92
Balance, March 31, 1925	88 18	
	100 18	100 18

127.—Long Plain Reserve, Man.

Capital—Balance, April 1, 1924, $8,150.80; land sales, $1,545.69	.....	9,696 49
Loans, $465.85; lumber, $325.95	325 95	465 85
Balance, March 31, 1925	9,836 39	
	$ 10,162 34	$ 10,162 34
Interest—Intérêt—Debit balance, April 1, 1924	109 37	
Interest, 5 p.c. on $8,041.43, $402.07; land sales, $1,572.44	.....	1,974 51
Seed money, $1,351.51; sundry collections, $8.75	.....	1,360 26
Horses, 7, $525; miscellaneous items, $15.25	540 25	
Balance, March 31, 1925	2,685 15	
	$ 3,334 77	$ 3,334 77

426.—Moon Lake Band, Man.

Balance, April 1, 1924, $56.56; interest, 5 p.c. on $56.56, $2.83	.....	59 39
Potatoes, 33 bush., $34.65, freight, $14.48	49 13	
Balance, March 31, 1925	10 26	
	$ 59 39	$ 59 39

192.—Nelson House Band Reserve 170 B., Man.

Capital—Balance, April 1, 1924	.....	2 00
Balance, March 31, 1925	2 00	
	$ 2 00	$ 2 00
Interest—Intérêt—Balance, April 1, 1924	.....	89 20
Interest, 5 p.c. on $91.20, $4.56; rents collected, $50	.....	54 56
Balance, March 31, 1925	143 76	
	143 76	143 76

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

233.—Pas Band, Man.

Capital—Balance, April 1, 1924; $75,511.84; land sales, $1,020....	.....			76,531 84
Share of funds, enfranchised Indians, $312.76; permits, $14.40		312 76		14 40
Balance, March 31, 1925.....		76,233 48		
	$	76,546 24	$	76,546 24
Interest—Intérêt—Balance, April 1, 1924, $307.15; collections, $65.50	.....			372 65
Interest, 5 p.c. on $75,818.99, $3,790.95; rents, $145.....	.....			3,935 95
Interest on deferred land payments.....	.....			468 65
Interest distributed, $2,700; relief, $594.82.....		3,294 82		
Chief's pension, 13 m., $390; constables, 3, $45.....		435 00		
Allowance, Wm. Constant, sec'y-treasurer, 12 m.....		60 00		
Hospitals, $678.55; drugs, $66.75; burial, $55.35.....		800 65		
Medical attendance, $10; miscellaneous items, $104.56.....		114 56		
Balance, March 31, 1925.....		72 22		
	$	4,777 25	$	4,777 25

438.—Pine Creek Reserve, Man.

Balance, April 1, 1924, $85.23; interest, 5 p.c. on $85.23, $4.26.	.....			89 49
Relief supplies, $20; travel, $15.....		35 00		
Balance, March 31, 1925.....		54 49		
	$	89 49	$	89 49

303.—Rolling River Reserve, Man.

Balance, April 1, 1924.....	.....			208 56
Interest, 5 p.c. on $208.56, $10.43; rents collected, $96....	.....			106 43
Medical attendance, $50.20; hospital, $81.....		131 20		
Threshing, $73; miscellaneous items, $103.60.....		176 60		
Balance, March 31, 1925.....		7 19		
	$	314 99	$	314 99

62.—Roseau River Band, Man.

Capital—Balance, April 1, 1924, $77,012.28; collections, $23.85...	.....			77,036 13
Horses, 6, $450; farm machinery, etc., $256.27.....		706 27		
Balance, March 31, 1925.....		76,329 86		
	$	77,036 13	$	77,036 13

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

62.—ROSEAU RIVER BAND, MAN.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	913 22
Interest, 5 p.c. on $77,925.50	.....	3,896 27
Collections: seed grain, $730; rents, $250; implements, $488.15.	.....	1,468 15
Interest distributed, $4,354; relief supplies, $47.10	4,401 10	
Medical attendance, $183.50; lumber, $75; horses, 2, $150	408 50	
Fence supplies, $53.40; miscellaneous items, $48.10	101 50	
Seed grain: barley, $167.50; oats, $270; wheat, $292.50	730 00	
Balance, March 31, 1925	636 54	
	$ 6,277 64	$ 6,277 64

59.—ST. PETERS BAND, MAN.

Capital—Balance, April 1, 1924	.....	24,014 58
Land payments, $36.11; balance of advance, 1923-24, $2.40	.....	38 51
Over refunded by M. McCuish, agent from advance for road-work	.....	70
Transfer to Acct. 201, enfranchisement, minor children	80 64	
Share of funds paid to enfranchised Indians	517 93	
Bridge and roadwork	1,091 85	
Balance, March 31, 1925	22,363 37	
	$ 24,053 79	$ 24,053 79
Interest—Intérêt—Balance, April 1, 1924	.....	962 93
Interest, 5 p.c. on $24,977.51	.....	1,248 88
Collections: land payments, $34.69; savings, $11.20	.....	45 89
Interest distributed. $2,314; relief, $5	2,319 00	
Hospitals, $22.80; burials, $333; fence repairs, $127.60	483 40	
Labour threshing, $90; sundry items, $71.91	161 91	
Debit balance, March 31, 1925	.....	706 61
	$ 2,964 31	$ 2,964 31

59A.—ST. PETERS INDIVIDUAL LAND ACCOUNT, MAN.

Balance, April 1, 1924	.....	4,772 81
Interest, 5 p.c. on $4,772.81	.....	238 64
Land money collected, $330.88; distributed, $120.30	120 30	330 88
Balance, March 31, 1925	5,222 03	
	$ 5,342 33	$ 5,342 33

221.—SHOAL LAKE BAND, MAN.

Balance, April 1, 1924	.....	646 23
Interest, 5 p.c. on $646.23, $32.31; relief, etc., $17.88	17 88	32 31
Balance, March 31, 1925	660 66	
	$ 678 54	$ 678 54

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

106.—Swan Lake, Indians, Man.

Capital—Balance, April 1, 1924, $34,407.91; collections, $243.43..	.....	34,651 34
Cattle, 26 head, $623.50; building 2 granaries, $438.74.....	1,062 24	
Balance, March 31, 1925.....	33,589 10	
	$ 34,651 34	$ 34,651 34
Interest—Intérêt—Balance, April 1, 1924.....	.....	1,546 79
Interest, 5 p.c. on $35,954.70, $1,797.74; int. distributed, $1,260.	1,260 00	1,797 74
Collections. rent, $958.57; miscellaneous, $1,504.99.....	.....	2,463 56
Medical attendance, $214.25; drugs, $358.22; relief, $213.79..	786 26	
Wheat, $392.60; barley, $375; oats, $250; bags, $33.80.....	1,051 40	
Freight, $86.80; fencing, $42.45.....	129 25	
Balance, March 31, 1925.....	2,581 18	
	$ 5,808 09	$ 5,808 09

325.—Valley River Reserve, Man.

Capital—Balance, April 1, 1924, $462.20; timber dues, $300.....	.....	762 20
Balance, March 31, 1925.....	762 20	
	$ 762 20	$ 762 20
Interest—Intérêt—Debit balance, April 1, 1924.....	5 61	
Interest, 5 p.c. on $456.59, $22.83; sundry collections, $50....	.....	72 83
Hospitals, $41.10; relief, $40.50.....	81 60	
Debit balance, March 31, 1925.....	.....	14 38
	$ 87 21	$ 87 21

132.—Waywayseecappo's Band, Man.

Capital—Balance, April 1, 1924, $36,859.11; timber dues, $11.....	.....	36,870 11
Threshing machine, complete with steam engine.....	4,000 00	
Balance, March 31, 1925.....	32,870 11	
	$ 36,870 11	$ 36,870 11
Interest—Intérêt—Debit balance, April 1, 1924.....	677 34	
Interest, 5 p.c. on $36,181.77, $1,809.09; collections, $229.20..	.....	2,038 29
Interest distributed, $1,115; relief, $74.95; drugs, $46.89.....	1,236 84	
Care of sick, $45; wagon, etc., $102.48; sundry items, $10.15.	157 63	
Debit balance, March 31, 1925.....	.....	33 52
	$ 2,071 81	$ 2,071 81

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

190.—Amos Charles Band, Sask.

Capital—Balance, April 1, 1924	.....	2,853 95
Balance, March 31, 1925	2,853 95	
	$ 2,853 95	$ 2,853 95
Interest—Intérêt—Balance, April 1, 1924	.....	971 09
Interest, 5 p.c. on $3,825.04, $191.25; collections, $5	.....	196 25
Transfer from Trust Acct. 226 part interest paid in 1924-25	.....	27 97
Hospital treatment, $647; clothing, $2.40	649 40	
Balance, March 31, 1925	545 91	
	$ 1,195 31	$ 1,195 31

145.—Assiniboine Band, Sask.

Capital—Balance, April 1, 1924	.....	15,447 35
Balance, March 31, 1925	15,447 35	
	$ 15,447 35	$ 15,447 35
Interest—Intérêt—Debit balance, April 1, 1924	176 68	
Interest, 5 p.c. on $15,270.67, $763.53; collections, $30	.....	793 53
Hospitals, $93.50; medicine, $59.40; seed, $170	322 90	
Threshing, $158.50; lumber, $99.69; small items, $24.28	282 47	
Balance, March 31, 1925	11 48	
	$ 793 53	$ 793 53

191.—Beardy's Band, Sask.

Balance, April 1, 1924, $370.97; interest, 5 p.c. on $370.97, $18.55	.....	389 52
Collections, $67.61; medical services, $16.50	16 50	67 61
Plough, $50.75; repairs, $96.80; relief, $30.85	178 40	
Balance, March 31, 1925	262 23	
	$ 457 13	$ 457 13

196.—Big River Reserve, Sask.

Capital—Balance, April 1, 1924	.....	8,480 00
Balance, March 31, 1925	8,480 00	
	$ 8,480 00	$ 8,480 00

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

196.—Big River Reserve, Sask.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	2,909 47
Interest, 5 p.c. on $11,389.47, $569.47; relief, $422.58	422 58	569 47
Interest distributed, $910, less charged in 1925-26, $5	905 00	
Medical services, $575.75; drugs, $20	595 75	
Travel, $22.35; repairs, $73.65	96 00	
Balance, March 31, 1925	1,459 61	
	$ 3,478 94	$ 3,478 94

142.—Côté's Band, No. 64, Sask.

Capital—Balance, April 1, 1924	.....	116,206 45
Land payments, $272.95; loans, $1,491.35	1,491 35	272 95
Graham, W. M., balance to be accounted for	4,508 65	
Balance, March 31, 1925	110,479 40	
	$ 116,479 40	$ 116,479 40
Interest—Intérêt—Balance, April 1, 1924	.....	6,235 28
Interest, 5 p.c. on $122,441.73	.....	6,122 09
Collections: rents, $1,728.60; interest on land sales, $214.47	.....	1,943 07
Interest distributed, $8,270; relief, $611.12	8,881 12	
Hospitals, $127.60; medical attendance, $77; burials, $86.40	291 00	
Drugs, $301.98; loans, $235.03; lumber, $198.50; labour, $75	810 51	
Oats, $787.60; barley, $36; wheat, $360; gopher bounty, $43.60	1,227 20	
Legal expenses, $10.26; miscellaneous items, $86.60	96 86	
Balance, March 31, 1925	2,993 75	
	$ 14,300 44	$ 14,300 44

184—Cowessess Band, Sask.

Capital—Balance, April 1, 1924, $126,415.97; land sales, $1,692	.....	128,107 97
Grant to liquidate indebtedness for farm purposes	20,138 30	
Balance, March 31, 1925	107,969 67	
	$ 128,107 97	$ 128,107 79
Interest—Intérêt—Balance, April 1, 1924	.....	586 47
Interest, 5 p.c. on $127,002.44	.....	6,350 12
Collections: interest on deferred land payments, $737.50; rent, $2,099.32; miscellaneous, $966.83	.....	3,803 65
Interest distributed, $5,160; medical attendance, $108	5,268 00	
Hospitals, $230.75; care of sick, $120; relief, $212.28	563 03	
Barley, 442 bush., $419.84; oats, 1,200 bush., $434	853 84	
Various implements, $129.65; wolf bounties, $58; small items, $130.48	318 13	
Balance, March 31, 1925	3,737 24	
	$ 10,740 24	$ 10,740 24

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

375.—Day Stars Reserve, Sask.

Balance, April 1, 1924	.....	2,240 01
Interest, 5 p.c. on $2,240.01, $112; rents collected, $195	.....	307 00
Graham, W. M., debts, $1,597.83, balance refunded 1925-26, $39.32	1,637 15	
Medical attendance, $12; hospitals, $61.50; relief, $26.50	100 00	
Lumber, $30.40; miscellaneous items, $18.75	49 15	
Balance, March 31, 1925	760 71	
	$ 2,547 01	$ 2,547 01

271.—Fishing Lake Band, Sask.

Capital—Balance, April 1, 1924, $53,235.47; land sales, $574.66	.....	53,810 13
Liquidating indebtedness of individual Indians	5,250 22	
Graham, W. M., balance of advance, refunded in 1925-26	3,749 78	
Balance, March 31, 1925	44,810 13	
	$ 53,810 13	$ 53,810 13
Interest—Intérêt—Balance, April 1, 1924	.....	26,945 82
Interest, 5 p.c. on $80,181.29, $4,009.06; collections, $61.59	.....	4,070 65
Interest distributed, $3,525; rations and relief, $844.65	4,369 65	
Farming instructor, G. Butcher (not including living allowance, $600)	720 00	
Hospitals, $111.60; medical attendance, $285; drugs, $93.70	490 30	
Seed: oats, $144.71; wheat, $112.05	256 76	
Cattle, 35, $962.19; horses, 8, $920	1,882 19	
Digging wells, $345.67; lumber, $428; sundry items, $300.47	1,074 14	
School and teacher's residence: labour, $1,296; materials, $2,789.15	4,085 15	
Machine shed, lumber, labour, etc	275 25	
Balance, March 31, 1925	17,863 03	
	$ 31,016 47	$ 31,016 47

218.—Frog Lake Band, Sask.

Balance, April 1, 1924	.....	14 39
Interest, 5 p.c. on $14.39, 72c.; relief, $13.25	13 25	72
Balance, March 31, 1925	1 86	
	$ 15 11	$ 15 11

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

86.—Gordon's Band, Sask.

Capital—Balance, April 1, 1924	.....	91 40
Balance, March 31, 1925	91 40	
	$ 91 40	$ 91 40
Interest—Intérêt—Balance, April 1, 1924	.....	22 53
Interest, 5 p.c. on $113.93, $5.70; medical attendance, $26	26 00	5 70
Balance, March 31, 1925	2 23	
	$ 28 23	$ 28 23

189—James Robert's Band, Sask.

Capital—Balance, April 1, 1924	.....	3,825 50
Balance, March 31, 1925	3,825 50	
	$ 3,825 50	$ 3,825 50
Interest—Intérêt—Balance, April 1, 1924	.....	1,499 74
Interest, 5 p.c. on $5,325.24, $266.26; collections, $5	.....	271 26
Transfer from Trust Acct. 226 part interest paid in 1924-25.	.....	37 49
Interest distributed, $5; medical attendance, $103	108 00	
Hospitals, $211.50; burials, $35; oats, 200 bush., $150	396 50	
Balance, March 31, 1925	1,303 99	
	$ 1,808 49	$ 1,808 49

293—James Smith's Band, Sask.

Capital—Balance, April 1, 1924	.....	77,760 40
Balance, March 31, 1925	77,760 40	
	$ 77,760 40	$ 77,760 40
Interest—Intérêt—Balance, April 1, 1924	.....	3,648 10
Interest, 5 p.c. on $81,408.50, $4,070.43; collections, $896.17.	.....	4,966 60
Refund to Casual Revenue for bonuses paid in 1923-24	153 00	
Farming instructor, T. J. Jordan, 12 m., $840 (not including living allowance, $600); threshing, $179.20	1,019 20	
Medical attendance, $313.65; hospitals, $58; relief, $1,286.32	1,657 97	
Drugs, $191.02; seeds, $213.20; twine, 1,000 lb., $123.75	527 97	
Implements and repairs, $1,711.70; sawing and planing, $426.05.	2,137 75	
Keeping bulls, $45; repairs, $620.34; small items, $70.40	735 74	
Balance, March 31, 1925	2,383 07	
	$ 8,614 70	$ 8,614 70

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

135.—JOHN SMITH'S BAND, SASK.

Capital—Balance, April 1, 1924	.....	352 73
Share of funds paid to enfranchised Indians	4 50	
Balance, March 31, 1925	348 23	
	$ 352 73	$ 352 73
Interest—Intérêt—Balance, April 1, 1924	.....	11 34
Interest, 5 p.c. on $364.07, $18.20; burials, $25.65	25 65	18 20
Balance, March 31, 1925	3 89	
	$ 29 54	$ 29 54

188.—KAKAWISTAHAW'S BAND, SASK.

Capital—Balance, April 1, 1924, $199,742.40; land sales, $233.75.	.....	199,976 15
Balance, March 31, 1925	199,976 15	
	$ 199,976 15	$ 199,976 15
Interest—Intérêt—Balance, April 1, 1924	.....	67,978 32
Interest, 5 p.c. on $267,720.72, $13,386.04; rent, $25	.....	13,411 04
Interest on deferred land payment	.....	1,298 55
Interest distributed, $10,725; to be refunded in 1925-26, $45.	10,770 00	
Refund to Casual Revenue for bonuses paid in 1923-24	3 71	
Physician, A. W. Allingham, 12 m., $420; farming instructor, J. H. Osborne, 12 m., $720; total, $1,140, less paid in Trust Acct. 225, $570	570 00	
Drugs, $593.09; hospitals, $173; horses, $334.03; relief, $543.79.	1,643 91	
Roadwork, $676.90; sundry repairs, $236.56; small items, $53.70	967 16	
Balance, March 31, 1925	68,733 13	
	$ 82,687 91	$ 82,687 91

216.—KEESEEKOOSE BAND, SASK.

Capital—Balance, April 1, 1924, $32,570.77; land sales, $61.15	.....	32,631 92
Graham, W. M., liquidating indebtedness, $2,502.87, balance to be accounted for, $3,497.13	6,000 00	
Balance, March 31, 1925	26,631 92	
	$ 32,631 92	$ 32,631 92
Interest—Intérêt—Debit balance, April 1, 1924	184 14	
Interest, 5 p.c. on $32,386.63		1,619 33
Interest on deferred land payments		378 75
Interest distributed, $835; drugs, $107.66	942 66	
Medical attendance, $75; sundry items, $245.84	320 84	
Rations and relief, $156.93; lumber, $346.65	503 58	
Seed: oats, $626.36; wheat, $506.70; barley, $30	1,163 06	
Debit balance, March 31, 1925		1,116 20
	3,114 28	3,114 28

INDIAN TRUST FUND–*Con.*—FONDS FIDUCIAIRE DES SAUVAGES–*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

227.—The Keyes Reserve, Sask.

Capital—Balance, April 1, 1924, $20,267.66; land sales, $866.70	.....	21,134 36
Balance, March 31, 1925	21,134 36	
	$ 21,134 36	$ 21,134 36
Interest—Intérêt—Balance, April 1, 1924	.....	3,255 13
Interest, 5 p.c. on $23,522.79	.....	1,176 14
Interest on deferred land payments, $112.04; rents, etc., $36.03	.....	148 07
Interest distributed, $1,755; rent distributed, $532	2,287 00	
Hospitals, $181.55; drugs, $69.11; medical attendance, $67	317 66	
Relief, $116.05; lumber, $27.50; gopher bounty, $6.40	149 95	
Balance, March 31, 1925	1,824 73	
	$ 4,579 34	$ 4,579 34

268.—Kinistino Band, Sask.

Capital—Balance, April 1, 1924, $5,503.70; timber dues, $9.50	.....	5,513 20
Balance, March 31, 1925	5,513 20	
	$ 5,513 20	$ 5,513 20
Interest—Intérêt—Balance, April 1, 1924	.....	2,669 44
Interest, 5 p.c. on $8,173.14, $408.66; collections, $5.40	.....	414 06
Drugs, $44.70; miscellaneous items, $101.46	146 16	
Balance, March 31, 1925	2,937 34	
	$ 3,083 50	$ 3,083 50

178.—Long Lake Reserve, 80A. Treaty 4, Sask.

Capital—Balance, April 1, 1924, $43,871.48; collections, $68	.....	43,939 48
Transfer to Trust Account 393 land payment credited in error in 1923-24	800 00	
Balance, March 31, 1925	43,139 48	
	$ 43,939 48	$ 43,939 48
Interest—Intérêt—Balance, April 1, 1924	.....	9,803 58
Interest, 5 p.c. on $53,675.06, $2,683.75; rents collected, $144	.....	2,827 75
Transfer to Trust Acct. 393 interest on deferred land payments, credited in error in 1923-24	40 00	
Interest distributed	8,768 00	
Balance, March 31, 1925	3,823 33	
	$ 12,631 33	$ 12,631 33

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

304.—Mistawasis Band, Sask.

Capital—Balance, April 1, 1924	.....	92,758 08
Balance, March 31, 1925	92,758 08	
	$ 92,758 08	$ 92,758 08
Interest—Intérêt—Balance, April 1, 1924	.....	70,295 32
Interest, 5 p.c. on $163,053.40, $8,152.67; collections, $120.85	.....	8,273 52
Refund to Casual Revenue for bonuses paid in 1923-24	69 00	
Interest distributed, $8,450; relief, $1,080.12	9,530 12	
Medical attendance, $562; hospitals, $272.78; drugs, $467.32	1,302 10	
Farming instructor, L. R. H. Nash, 11 m	880 00	
Maintenance of deaf pupils, $635.79; gopher bounty, $42.75	678 54	
Machinery, $366.60; sundry items, $61.30	427 90	
Balance, March 31, 1925	65,681 18	
	$ 78,568 84	$ 78,568 84

226—Montreal Lake Band, Sask.

Capital—Balance, April 1, 1924	.....	1,201 04
Balance, March 31, 1925	1,201 04	
	$ 1,201 04	$ 1,201 04
Interest—Intérêt—Balance, April 1, 1924	.....	108 19
Interest, 5 p.c. on $1,309.23, $65.46; collections, $22	.....	87 46
Hospitals, $11; burials, $35; sundry items, $18.20	64 20	
Transfer to Trust Acct. 189, $37.49, to Trust Acct. 190, $27.97, interest paid in 1924-25	65 46	
Balance, March 31, 1925	65 99	
	$ 195 65	$ 195 65

319—Moosomin Band, Sask.

Capital—Balance, April 1, 1924, $36,166.67; land sales, $216	.....	36,382 67
Balance, March 31, 1925	36,382 67	
	$ 36,382 67	$ 36,382 67
Interest—Intérêt—Balance, April 1, 1924	.....	306 41
Interest, 5 p.c. on $36,473.08	.....	1,823 65
Interest distributed, $1,495; relief, $39.92	1,534 92	
Hospitals, $341.50; burials, $112; small items, $130.45	583 95	
Balance, March 31, 1925	11 19	
	$ 2,130 06	$ 2,130 06

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

231.—Muscowequan's Band, Sask.

Capital—Balance, April 1, 1924	.....	2,418 56
Collections, $158.90; loans, $2,386.58	2,386 58	158 90
Graham, W. M., balance of advance to be accounted for	190 42	
Balance, March 31, 1925	46	
	$ 2,577 46	$ 2,577 46
Interest—Intérêt—Balance, April 1, 1924	.....	161 47
Interest, 5 p.c. on $2,580.03, $129; collections, $162.05	.....	291 05
Interest distributed, $8; relief, $25.85; gopher bounty, $5.05	38 90	
Medical attendance, $28; burials, $42.50; small items, $59.15	129 65	
Balance, March 31, 1925	283 97	
	$ 452 52	$ 452 52

214.—Muscowpetung's Band, Sask.

Capital—Balance, April 1, 1924	.....	89,662 17
Collections: land payments, $4,536.43; fines, $40.15	.....	4,576 58
Balance, March 31, 1925	94,238 75	
	$ 94,238 75	$ 94,238 75
Interest—Intérêt—Balance, April 1, 1924	.....	4,053 81
Interest, 5 p.c. on $93,715.80	.....	4,685 80
Collections: interest on deferred land payments, $1,619.57; rent, $1,200; miscellaneous, $730.59	.....	3,550 16
Rent distributed, $952; refunded in 1925-26, $48	1,000 00	
Interest distributed, $5,900; relief supplies, $420.23	6,320 23	
Farming instructor, G. A. Dodds, services shown in Trust Acct. 183	435 00	
Medical attendance, $226; hospital treatment, $376	602 00	
Drugs, $24.92; horses, $431.40; wheat, $250.23	706 55	
Various implements and repairs, $595.88; small items, $57.11	652 99	
Balance, March 31, 1925	2,573 00	
	$ 12,289 77	$ 12,289 77

225.—Ochapowace's Band, Sask.

Capital—Balance, April 1, 1924	.....	81,890 10
Balance, March 31, 1925	81,890 10	
	$ 81,890 10	$ 81,890 10
Interest—Intérêt—Balance, April 1, 1924	.....	48,338 85
Interest, 5 p.c. on $130,228.95	.....	6,511 45
Interest distributed, $11,075, ($5 to be refunded in 1925-26)	11,075 00	
Refund to Casual Revenue for bonuses paid in 1923-24	3 71	
Medical attendance, $150; hospitals, $939.15; drugs, $12.30	1,101 45	

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

225.—OCHAPOWACE'S BAND, SASK.—*Conc.*

Interest—*Conc.*—Intérêt—*Fin*		
Farming instructor, J. H. Osborne and physician, A. W. Allingham, services shown in Trust Acct. 188	570 00	
Building material, $618.15; farm machinery, $3,200.09	3,818 24	
Relief, $798.10; horses, 4, $300; sundry items, $239.25	1,337 35	
Balance, March 31, 1925	36,944 55	
	$ 54,850 30	$ 54,850 30

87.—PASQUA BAND, SASK.

Capital—Balance, April 1, 1924	.....	168,453 29
Balance, March 31, 1925	168,453 29	
	$ 168,453 29	$ 168,453 29
Interest—Intérêt—Balance, April 1, 1924	.....	29,929 71
Interest, 5 p.c. on $198,383, $9,919.15; collections, $306.79	.....	10,225 94
Interest distributed, $7,642; relief supplies, $887.28	8,529 28	
Refund to Casual Revenue for bonuses paid in 1923-24	162 00	
Redman, E. F., farming instructor (not including living allowance, $600)	810 00	
Hospitals, $1,753.60; medical services, $375; medicine, $131.88	2,260 48	
Upkeep of agency and farming instructor's cars	289 64	
Implements and repairs, $410.05; small items, $43	453 05	
Balance, March 31, 1925	27,651 20	
	$ 40,155 65	$ 40,155 65

294.—PETAQUAKAY'S BAND, SASK.

Capital—Balance, April 1, 1924	.....	63,438 30
Balance, March 31, 1925	63,438 30	
	$ 63,438 30	$ 63,438 30
Interest—Intérêt—Balance, April 1, 1924	.....	40,930 73
Interest, 5 p.c. on $104,369.03; $5,218.45; collections, $70.47	.....	5,288 92
Interest distributed, $5,285; relief, $1,089.15	6,374 15	
Medical attendance, $468; hospitals, $1,067.75; drugs, $314.80	1,850 55	
Implements, $363; fencing, $143.25; repairs, $79.97; small items, $69.85	656 07	
Balance, March 31, 1925	37,338 88	
	$ 46,219 65	$ 46,219 65

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

183.—PIAPOT'S BAND, SASK.

Capital—Balance, April 1, 1924, $116,345.83; collections, $663.98..	.....	117,009 81
Transfer to Interest Acct. buildings contract payment (1923-24)	4,600 92	
Building contract, $5,548.75, less paid in Interest Acct., $149.67.	5,399 08	
Drilling and furnishing wells.....	859 91	
Balance, March 31, 1925.....	106,149 90	
	$ 117,009 81	$ 117,009 81
Interest—Intérêt—Debit balance, April 1, 1924.....	2,333 34	
Interest, 5 p.c. on $114,012.49, $5,700.62; collections, $308.80..	.....	6,009 42
Transfer from Capital Acct, building contract payment (1923-24)	.....	4,600 92
Transfer from Trust Account 201.....	.....	8 65
Interest distributed, $4,974; medical attendance, $651.....	5,625 00	
Farming instructor, Dodds, G. A., 12 m., $870 (not including living allowance, $600), less paid in Trust Acct. 214, $435	435 00	
Hospital treatment, $858.75; medicines, $139.57; relief, $480.82	1,479 14	
Building contract, part payment.....	149 67	
Various implements, $395; small items, $101.29.....	496 29	
Balance, March 31, 1925.....	100 55	
	$ 10,618 99	$ 10,618 99

187.—POORMAN'S BAND, SASK.

Capital—Balance, April 1, 1924.....	.....	60,217 25
Grant to liquidate indebtedness for farm purposes.....	9,000 00	
Balance, March 31, 1925.....	51,217 25	
	$ 60,217 25	$ 60,217 25
Interest—Intérêt—Balance, April 1, 1924.....	.....	1,990 62
Interest, 5 p.c. on $62,207.87.....	.....	3,110 39
Interest distributed, $2,595; hospitals, $387.....	2,982 00	
Medical attendance, $22; relief, $80.68; repairs, $165.65.....	268 33	
Balance, March 31, 1925.....	1,850 68	
	$ 5,101 01	$ 5,101 01

199.—SAKINAY'S BAND, SASK.

Capital—Balance, April 1, 1924, $19,469.72; collections, $80....	.....	19,549 72
Grant to liquidate indebtedness for farm purposes.....	6,399 39	
Balance, March 31, 1925.....	13,150 33	
	$ 19,549 72	$ 19,549 72

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

190.—SAKINAY'S BAND, SASK.—*Conc.*

Interest—Intérêt—Debit balance, April 1, 1924	152 77	
Interest, 5 p.c. on $19,316.95, $965.85; rents collected, $242.62.	.....	1,208 47
Interest distributed, $687.75; relief, $115.15	802 90	
Burials, $18; gopher bounties, $51; oats, $75; hardware, $14.20	158 20	
Balance, March 31, 1925	94 60	
	$ 1,208 47	$ 1,208 47

195.—SANDY LAKE RESERVE, SASK.

Capital—Balance, April 1, 1924	.....	698 10
Balance, March 31, 1925	698 10	
	$ 698 10	$ 698 10
Interest—Intérêt—Balance, April 1, 1924, $64.18; interest, 5 p.c. on $762.28, $38.11	.....	102 29
Hospitals, $22; drugs, $7.65; gopher bounties, $7.95	37 60	
Balance, March 31, 1925	64 69	
	$ 102 29	$ 102 29

213.—SAULTEAUX RESERVE, SASK.

Balance, April 1, 1924	.....	1,300 85
Interest 5 p.c. on $1,300.85, $65.04; rent collected, $249.20	.....	314 24
Medical services, $15; hospitals, $77.50; burials, $50	142 50	
Balance, March 31, 1925	1,472 59	
	$ 1,615 09	$ 1,615 09

144.—SHOAL LAKE RESERVE NO. 28, SASK.

Capital—Balance, April 1, 1924	.....	8,313 99
Balance, March 31, 1925	8,313 99	
	$ 8,313 99	$ 8,313 99
Interest—Intérêt—Balance, April 1, 1924	.....	255 15
Interest 5 p.c. on $8,569.14	.....	428 46
Interest money distributed, $445; repairs, $6.05	451 05	
Balance, March 31, 1925	232 56	
	$ 683 61	$ 683 61

INDIAN TRUST FUND–*Con.*—FONDS FIDUCIAIRE DES SAUVAGES–*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

332.—Stony Reserve Nos. 110 and 111, Sask.

Capital—Balance, April 1, 1924	.....	48,517 88
Balance, March 31, 1925	48,517 88	
	$ 48,517 88	$ 48,517 88
Interest—Intérêt—Balance, April 1, 1924	.....	2,251 63
Interest, 5 p.c. on $50,769.51, $2,538.48, rent, $768	.....	3,306 48
Interest distributed, $2,955; hospitals, $309.50	3,264 50	
Medical attendance, $15; cattle, 40, $1,200	1,215 00	
Balance, March 31, 1925	1,078 61	
	$ 5,558 11	$ 5,558 11

166.—Sturgeon Lake Indians, Sask.

Capital—Balance, April 1, 1924	.....	25,514 65
Balance, March 31, 1925	25,514 65	
	$ 25,514 65	$ 25,514 65
Interest—Intérêt—Balance, April 1, 1924	.....	1,597 62
Interest, 5 p.c. on $27,112.27, $1,355.61; collections, $49.21	.....	1,404 82
Hospital treatment, $204.50; medical attendance, $254.50	459 00	
Drugs, $198.08; relief supplies, $464.82; burials, $50	712 90	
Binder, $254; ploughs, 3, $106.50; small items, $62	422 50	
Balance, March 31, 1925	1,408 04	
	$ 3,002 44	$ 3,002 44

295.—Starblanket Band, Sask.

Collections, $71; harness supplies, $12.15; repairs, $21.55	33 70	71 00
Balance, March 31, 1925	37 30	
	$ 71 00	$ 71 00

305.—Thunderchild's Band, Sask.

Capital—Balance, April 1, 1924, $53.95; land sales, $1,306.83	.....	55,263 99
Balance, March 31, 1925	55,263 99	
	$ 55,263 99	$ 55,263 99

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

305.—Thunderchild's Band, Sask.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	2,272 98
Interest, 5 p.c. on $56,230.14, $2,811.51; collections, $488.86	.....	3,300 37
Interest on deferred land payments	.....	959 94
Interest distributed, $4,590; lumber, etc., $307.65	4,897 65	
Balance, March 31, 1925	1,635 64	
	$ 6,533 29	$ 6,533 29

121.—Whitebear's Band, Sask.

Capital—Balance, April 1, 1924, $40,164.47; timber dues, $2.50	.....	40,166 97
Grant to liquidate indebtedness for farm purposes	10,933 07	
Balance, March 31, 1925	29,233 90	
	$ 40,166 97	$ 40,166 97
Interest—Intérêt—Debit balance, April 1, 1924	313 98	
Interest, 5 p.c. on $39,850.49, $1,992.53; wheat, $251.37	251 37	1,992 53
Interest distributed, $1,110; threshing machine repairs, $113	1,223 00	
Veterinary's services, $20.75; beef, $85.80; repairs, $84.45	191 00	
Lumber, $88.65; small items, $96.04	184 69	
Debit balance, March 31, 1925	.....	171 51
	$ 2,164 04	$ 2,164 04

279.—Witchekan Lake Reserve 117, Sask.

Balance, April 1, 1924	.....	381 18
Interest, 5 p.c. on $381.18, $19.06; collections, $89.70	.....	108 76
Graham, W. M., balance of advance unaccounted for	200 00	
Balance, March 31, 1925	289 94	
	$ 489 94	$ 489 94

193.—Wood Mountain Sioux, Sask.

Capital—Balance, April 1, 1924	.....	27 20
Balance, March 31, 1925	27 20	
	$ 27 20	$ 27 20
Interest—Intérêt—Balance, April 1, 1924	.....	30 32
Interest, 5 p.c. on $57.52, $2.88; relief supplies, $22.75	22 75	2 88
Balance, March 31, 1925	10 45	
	$ 33 20	$ 33 20

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

139.—Alexander's Band, Alta.

Capital—Balance, April 1, 1924	.....	35,265 17
Balance, March 31, 1925	35,265 17	
	$ 35,265 17	$ 35,265 17
Interest—Intérêt—Balance, April 1, 1924	.....	2,643 67
Interest, 5 p.c. on $37,908.84, $1,895.44, collections, $111.97	.....	2,007 41
Medical attendance, $498; hospitals, $170.50; drugs, $329.91	998 41	
Relief, $450.90; implements, $238.50; freight, $179.30; small items, $64.11	932 81	
Balance, March 31, 1925	2,719 86	
	$ 4,651 08	$ 4,651 08

138.—Blackfoot Indians, Alta.

Capital—Balance, April 1, 1924	.....	736,028 96
Collections, payments on land	.....	60,070 99
Transfer from Trust Acct. 173, share of transferred Indian	.....	2 25
Transfer the Interest Acct. on account of contract payments, Baird Construction Co. (1923-24)	20,000 00	
Refund of land payment, Krapfel and Grace claim	2,466 00	
Contract, J. J. McCaffrey, 4 houses, 7 barns	13,850 00	
Advertising for tenders	11 52	
Balance, March 31, 1925	759,774 68	
	$ 796,102 20	$ 796,102 20
Interest—Intérêt—Balance, April 1, 1924	.....	327,707 11
Interest, 5 p.c. on $1,063,736.07	.....	53,186 80
Grazing leases, $27,249.43; interest on land sales, $58,455.29	.....	85,704 72
Rental of land, $15,080.35; various collections, $4,945.53	.....	20,025 88
Transfer from Capital Acct. on account of contract payments, Baird Construction Co. (1923-24)	.....	20,000 00
Refund to Casual Revenue for bonuses paid in 1923-24	542 75	
Interest distributed, $6,980; physician, Dr. A. W. Bowles, $700	7,680 00	
Clerk-bookkeeper, A. G. B. Lewis, $1,140; (not including living allowance, $600)	1,140 00	
Principal account clerk, T. Henderson, 4 m., $600; W. R. McFie, clerk, 1 m., $85	685 00	
Farming instructors: A. Bremner, 12 m. less 9 d. at $960, $936.77, (not including living allowance, $600); F. J. Clark, $1,080, (not including living allowance, $600); J. C. Hutcheson, $960, (not including living allowance, $600); H. H. Black, 20 d., $53.30	3,030 07	
Stockmen: R. Robinson, $840, (not including living allowance, $600); C. Evans, $780, (not including living allowance, $600)	1,620 00	
Assistant stockmen at $30 per m., $360; employees at hospital, matron, $1,200, nurses at $25 per m., $729.05, firemen, cooks, etc., $1,212.06	3,501 11	
Grant for Teddy Yellowfly, school of technology, Calgary	200 00	

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

138.—BLACKFOOT INDIANS, ALTA.—*Conc.*

Interest—*Conc.*—Intérêt—*Fin*		
Medical attendance, $1,293.50; drugs, $1,497.79; hospitals, $321.25; burials, $252	3,364 54	
Hospital: furnishings, etc., $999.12; provisions, $1,360.86; inspections, $18	2,377 98	
Building hospital, Baird Construction Co., contract, ($22,245); total payments, $36,103.29 less $17,712.36 contract and $13,687.54 extras paid in 1923-24	4,703 29	
Building farming instructor's house, W. T. Scott, contract, ($3,965); total payments, $4,079.44 less $3,900 paid in 1923-24	179 44	
Building supplies, $1,901.98; repairs, $403.25; labour, $1,406.10	3,711 33	
Farm supplies: harness, tools, etc., $658.20; machinery, $3,180.96; gasoline and oil, $2,497.11; repairs, $2,034.81	8,371 08	
Hardware, $868.84; plumbing and blacksmithing, $339.65	1,208 49	
Fencing: supplies, $571.88; labour, $406.06	977 94	
Coal, $2,067.68; well pumps, repairs, etc., $3,157.93	5,225 61	
Beef, 249,410 lbs., $15,708.66; flour, $3,854.50; rations, $271.45; relief, $3,317.62	23,152 23	
Hay, $1,262.58; oats, $242.20; wheat, $819.26; horses, etc., $1,985; miscellaneous items, $1,002.46	5,311 50	
Labour plowing, $546; telephone, $89.80; freight, $253.19; fares, $103.95; postage, $60; cartage, $285	1,337 94	
Advertising, $55.67; legal expenses, $194.68	250 35	
Gooderham, G. H. agent, balance to be accounted for	160 97	
Balance, March 31, 1925	427,892 89	
	$ 506,624 51	$ 506,624 51

173.—BLOOD INDIANS, ALTA.

Capital—Balance, April 1, 1924	.....	492 00
Transfer to Trust Account 138, shares of Indians transferred	2 25	
Balance, March 31, 1925	489 75	
	$ 492 00	$ 492 00
Interest—Intérêt—Balance, April 1, 1924	.....	20,990 77
Interest, 5 p.c. on $21,482.77	.....	1,074 14
Collections: rents, $26,210.45; beef, $1,386.05; miscellaneous, $55.55	.....	27,652 05
Rent money distributed, $15,944; relief supplies, $2,175.52	18,119 52	
Hospital treatment, $122.35; medical attendance, $778	900 35	
Medicine, $195.95; gasoline, 284 gal., $79.51; small items, $55.68	331 14	
Legal services, Cross, Jonah, Hugg and Forbes	3 50	
Balance, March 31, 1925	30,362 45	
	$ 49,716 96	$ 49,716 96

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

418.—Drift Pile Reserve, Alta.

Capital—Balance, April 1, 1924	.....	1,027 45
Balance, March 31, 1925	1,027 45	
	$ 1,027 45	$ 1,027 45
Interest—Intérêt—Balance, April 1, 1924	.....	1,498 61
Interest, 5 p.c. on $2,526.36, $126.32; implements, $428	428 00	126 32
Balance, March 31, 1925	1,196 93	
	$ 1,624 93	$ 1,624 93

451.—Duncan's Reserve No. 151, Alta.

Capital—Balance, April 1, 1924	.....	374 80
Balance, March 31, 1925	374 80	
	$ 374 80	$ 374 80
Interest—Intérêt—Balance, April 1, 1924	.....	24 17
Interest, 5 p.c. on $398.97, $19.95; drugs, $20.40	20 40	19 95
Balance, March 31, 1925	23 72	
	$ 44 12	$ 44 12

120.—Enoch's Band, Alta.

Capital—Balance, April 1, 1924	.....	234,883 71
Timber sawing: balance, 1923-24 refunded, $3.84; collected from Indians, $1,000	.....	1,003 84
Land sold, $5,218.74; grant for roadwork charged in error	500 00	5,218 74
Balance, March 31, 1925	240,606 29	
	$ 241,106 29	$ 241,106 29
Interest—Intérêt—Balance, April 1, 1924	.....	22,509 83
Interest, 5 p.c. on $257,393.54, $12,869.68; collections, $1,414.07	.....	14,283 75
Interest distributed, $4,690; relief, $491.57; drugs, $709.58;	5,891 15	
Medical attendance, $1,374; hospitals, $317.95; burials, $262.50.	1,954 45	
Veterinary services, $20; horses, 10, $750; bull, $200.44	970 44	
Beef, $1,101.93; flour, $260.40; freight, $105.52; wire, $58.80	1,526 65	
Riding pasture, 6 m., $90; wagons, 6, $438.63; binder, $235	763 63	
Harness, 10 sets, $178.75; well cribbing, $848.39; repairs, etc., $233.81	1,260 95	
Barns: 2 purchased, $1,019.47; erecting 19, labour $3,887, lumber $8,359.49, shingles 902 bundles $947.10, paint $657.60, painting $415, hardware $1,508.33, cement $554.63, gravel $405.25, freighting, $7.53	18,506 87	
Balance, March 31, 1925	5,919 44	
	$ 36,793 58	$ 36,793 58

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

167.—ERMINESKIN'S BAND, ALTA.

Capital—Balance, April 1, 1924	.....	70,003 16
Balance, March 31, 1925	70,003 16	
	$ 70,003 16	$ 70,003 16
Interest—Intérêt—Balance, April 1, 1924	.....	23 12
Interest, 5 p.c. on $70,026.28, $3,501.31; collections, $691.45	.....	4,192 76
Interest money distributed, $2,300; drugs, $52.07	2,352 07	
Hospitals, $60; medical attendance, $160.50	220 50	
Various implements and repairs, $453.65; small items, $86.80.	540 45	
Balance, March 31, 1925	1,102 86	
	$ 4,215 88	$ 4,215 88

146.—LOUIS BULL'S BAND, ALTA.

Capital—Balance April 1, 1924, $19,667.96, land sold, $777	.....	20,444 96
Balance, March 31, 1925	20,444 96	
	$ 20,444 96	$ 20,444 96
Interest—Intérêt—Balance, April 1, 1924	.....	664 69
Interest, 5 p.c. on $20,332.65	.....	1,016 63
Collections: interest on deferred land payments, $423.35; rents, $340; seed, $12.75	.....	776 10
Interest distributed, $1,130; repairs, $58.15; small items, $34.	1,222 15	
Balance, March 31, 1925	1,235 27	
	$ 2,457 42	$ 2,457 42

260.—MICHEL'S BAND, ALTA.

Capital—Balance, April 1, 1924	.....	66,187 21
Collections, $433.86; roadwork, $2,449.45	2,449 45	433 86
Balance, March 31, 1925	64,171 62	
	$ 66,621 07	$ 66,621 07
Interest—Intérêt—Balance, April 1, 1924	.....	3,649 78
Interest, 5 p.c. on $69,836.99	.....	3,491 85
Collections: interest on deferred land payments, $87.38; loans, etc., $712.71	.....	800 09
Interest distributed, $6,642; medical attendance, $200	6,842 00	
Hospitals, $18.50; loan, $531.40; miscellaneous items, $107.40,	657 30	
Balance, March 31, 1925	442 42	
	$ 7,941 72	$ 7,941 72

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

202.—Paul's (Wabamun) Band, Alta.

Capital—Balance, April 1, 1924, $85,007.48; land sales, $316.51..	.....	85,323 99
Balance, March 31, 1925.....	85,323 99	
	$ 85,323 99	$ 85,323 99
Interest—Intérêt—Balance, April 1, 1924.....	.....	1,375 03
Interest, 5 p.c. on $86,382.51, $4,319.13; collections, $246.30....	.....	4,565 43
Medical attendance, $644; hospital, $61.30; drugs, $46.35....	751 65	
Burials, $35; relief, $1,696.46; clothing, $87.31.....	1,818 77	
Horses, 2, $150; bulls, 3, $400.87; heifers, 40, $947.38.....	1,498 25	
Binders, $248.54; fencing, $1,248.43; small items, $51.55.....	1,548 52	
Balance, March 31, 1925.....	323 27	
	$ 5,940 46	$ 5,940 46

210.—Peigan Band, Alta.

Capital—Balance, April 1, 1924, $92,283.74; land sales, $2,371.44..	.....	94,655 18
Balance, March 31, 1925.....	94,655 18	
	$ 94,655 18	$ 94,655 18
Interest—Intérêt—Balance, April 1, 1924.....	.....	9,171 08
Interest, 5 p.c. on $101,454.82.....	.....	5,072 74
Collections: interest on deferred land payments, $1,405.65; rents, $2,122.20; miscellaneous, $1,858.90.....	.....	5,376 75
Arthur, C. A., unexpended balance of 1923-24 advance refunded....	.....	86 61
Rent distributed, $1,544, to be refunded in 1925-26, $132.80..	1,676 80	
Farming instructor, R. McLaughlin, 12 m.....	960 00	
Assistant stockman, $388.06; relief supplies, $1,218.57.....	1,606 63	
Arthur, C. A., ranch expenses, $14.50 balance to be accounted for, $85.50.....	100 00	
Medical attendance, $629.40; hospital, $61.80; burials, $137..	828 20	
Drugs, $363.60; seed, $370; hay, 45¼ tons, $170.83.....	904 43	
Cattle, 77, $1,412; farm labour, $278.57; repairs, $458.....	2,148 57	
Upkeep and repairs to cars, $503.11; small items, $34.25....	537 36	
Balance, March 31, 1925.....	10,945 19	
	$ 19,707 18	$ 19,707 18

261.—Pigeon Lake Reserve, Alta.

Capital—Land payments.....	.....	1,737 50
Balance, March 31, 1925.....	1,737 50	
	$ 1,737 50	$ 1,737 50

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

261.—PIGEON LAKE RESERVE, ALTA.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	3,421 87
Interest, 5 p.c. on $3,421.87, $171.09; transfer fees, $39.75	.....	210 84
Interest on deferred land payments	.....	68 34
Balance, March 31, 1925	3,701 05	
	$ 3,701 05	$ 3,701 05

437.—SADDLE LAKE BAND, ALTA.

Balance, April 1, 1924	.....	519 85
Interest, 5 p.c. on $519.85, $25.99; collections, $311.80	.....	337 88
Drugs, $22.75; license, $7.50	30 25	
Balance, March 31, 1925	827 48	
	$ 857 73	$ 857 73

155.—SAMSON'S BAND, ALTA.

Capital—Balance, April 1, 1924, $67,994.66, land sales, $2,858.30		70,852 96
Distribution: land money, $582; timber money, $75	657 00	
Balance, March 31, 1925	70,195 96	
	$ 70,852 96	$ 70,852 96
Interest—Intérêt—Balance, April 1, 1924	.....	19,207 49
Interest, 5 p.c. on $87,202.15	.....	4,360 11
Collections: interest on deferred land payment, $1,080.90; rent, $4,075.60; seed, $133.52	.....	5,290 02
Refund to Casual Revenue for bonuses paid in 1923-24	162 00	
Interest distributed, $14,959, relief, $455.98; coal, $13	15,427 98	
Hospitals, $129.50; medical attendance, $163.50; drugs, $325.24	628 24	
Farming instructor, N. Piggott, salary, 12 m. (not including living allowance, $600)	720 00	
Operating engine and saw-mill, $176; implements and repairs, $794.85	970 85	
Balance, March 31, 1925	10,948 55	
	$ 28,857 62	$ 28,857 62

154.—SARCEE BAND, ALTA.

Capital—Balance, April 1, 1924		9 35
Balance, March 31, 1925	9 35	
	$ 9 35	$ 9 35

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

154.—SARCEE BAND, ALTA.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	670 47
Interest, 5 p.c. on $679.82	.....	33 99
Collections: rents, $1,554; miscellaneous, $328.99	.....	1,882 99
Medical attendance, $53; drugs, $47.98; burials, $65	165 98	
Relief supplies, $1,497.24; lumber, $158.73; cartage, $199	1,854 97	
Various supplies and repairs, $293.47; small items, $23.51	316 98	
Legal services, Cross, Jonah, Hugg & Forbes, Regina	7 11	
Balance, March 31, 1925	242 41	
	$ 2,587 45	$ 2,587 45

413.—SAWRIDGE BAND, ALTA.

Capital—Balance, April 1, 1924		474 00
Balance, March 31, 1925	474 00	
	$ 474 00	$ 474 00
Interest—Intérêt—Balance, April 1, 1924		237 47
Interest, 5 p.c. on $711.47, $35.57; relief, $87.40	87 40	35 57
Medical attendance, $59; hospitals, $41.50	100 50	
Balance, March 31, 1925	85 14	
	$ 273 04	$ 273 04

171.—STONY BAND, ALTA.

Capital—Balance, April 1, 1924		8,219 34
Balance, March 31, 1925	8,219 34	
	$ 8,219 34	$ 8,219 34
Interest—Intérêt—Balance, April 1, 1924		14,698 94
Interest, 5 p.c. on $22,918.28		1,145 91
Collections: rents, $3,188; miscellaneous, $362.30		3,550 30
Refund from 1923-24 on account of rent	.....	12 00
Hospitals, $167.90; medical attendance, $347.50	515 40	
Drugs, $269.34; relief, $1,609.22; travel, $92.25	1,970 81	
Cattle, 55, $1,760; oats, 432 bush., $186.54; fencing, $736.79	2,683 33	
Repairs, $103.42; freight, $125.75; small items, $139.46	368 63	
Balance, March 31, 1925	13,868 98	
	$ 19,407 15	$ 19,407 15

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

419.—Sucker Creek Reserve, Alta.

Capital—Balance, Alpril 1, 1924	.....	3,314 25
Balance, March 31, 1925	3,314 25	
	$ 3,314 25	$ 3,314 25
Interest—Intérêt—Balance, April 1, 1924	.....	644 50
Interest, 5 p.c. on $3,958.75	.....	197 94
Hospitals, $198.25; relief, $42.65; implements, $218	458 90	
Balance, March 31, 1925	383 54	
	$ 842 44	$ 842 44

417.—Swan River Reserve, Alta.

Capital—Balance, April 1, 1924	.....	1,512 65
Balance, March 31, 1925	1,512 65	
	$ 1,512 65	$ 1,512 65
Interest—Intérêt—Balance, April 1, 1924	.....	71 10
Interest, 5 p.c. on $1,583.75	.....	79 19
Relief supplies, $42.65; repairs, $84.85	127 50	
Balance, March 31, 1925	22 79	
	$ 150 29	$ 150 29

286.—Adams Lake Indians, B.C.

Capital—Balance April 1, 1924, $339.85; collections, $170.24	.....	510 09
Balance, March 31, 1925	510 09	
	$ 510 09	$ 510 09
Interest—Intérêt—Balance, April 1, 1924	.....	65 75
Interest, 5 p.c. on $405.60	.....	20 28
Balance, March 31, 1925	86 03	
	$ 86 03	$ 86 03

423.—Ahwakmish Band, B.C.

Capital—Balance, April 1, 1924	.....	1,451 13
Timber dues collected, $860.61; logging engine, $1,000	1,000 00	860 61
Balance, March 31, 1925	1,311 74	
	$ 2,311 74	$ 2,311 74

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

423.—AHWAKMISH BAND, B.C.-*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	173 15
Interest, 5 p.c. on $1,624.28	.....	81 21
Balance, March 31, 1925	254 36	
	$ 254 36	$ 254 36

357.—AITCHELITCH RESERVE, B.C.

Capital—Balance, April 1, 1924	.....	2,701 00
Walter, W., land payment 1923-24, refunded	89 50	
Balance, March 31, 1925	2,611 50	
	$ 2,701 00	$ 2,701 00
Interest—Intérêt—Balance, April 1, 1924	.....	24 50
Interest 5 p.c. on $2,725.50, $136.28; relief, $25.55	25 55	136 28
Hospitals, $32.40; medical attendance, $23.50	55 90	
Balance, March 31, 1925	79 33	
	$ 160 78	$ 160 78

408.—ANDERSON LAKE NOS. 1, 2 AND 4,, B.C.

Capital—Balance, April 1, 1924, $56.78; timber dues, $24.65	.....	81 43
Balance, March 31, 1925	81 43	
	$ 81 43	$ 81 43
Interest—Intérêt—Balance, April 1, 1924	.....	3 93
Interest, 5 p.c. on $60.71	.....	3 04
Balance, March 31, 1925	6 97	
	$ 6 97	$ 6 97

363.—ASHCROFT INDIANS, B.C.

Capital—Balance, April 1, 1924	.....	1,152 30
Balance, March 31, 1925	1,152 30	
	$ 1,152 30	$ 1,152 30
Interest—Intérêt—Balance, April 1, 1924	.....	341 81
Interest, 5 p.c. on $1,494.11, $74.71; relief, $6	6 00	74 71
Balance, March 31, 1925	410 52	
	$ 416 52	$ 416 52

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

427.—Beecher Bay Reserve No. 1, B.C.

Capital—Balance, April 1, 1924	.....	229 95
Balance, March 31, 1925	229 95	
	$ 229 95	$ 229 95
Interest—Intérêt—Balance, April 1, 1924	.....	76 10
Interest, 5 p.c. on $306.05	.....	15 30
Hospitals, $23.50; relief, $7.40	30 90	
Balance, March 31, 1925	60 50	
	$ 91 40	$ 91 40

200.—Bella Coola Band, B.C.

Capital—Balance, April 1, 1924	.....	3,827 80
Balance, March 31, 1925	3,827 80	
	$ 3,827 80	$ 3,827 80
Interest—Intérêt—Balance, April 1, 1924	.....	220 62
Interest, 5 p.c. on $4,048.42, $202.42; roadwork, $6	6 00	202 42
Balance, March 31, 1925	417 04	
	$ 423 04	$ 423 04

147.—Boothroyd Band, B.C.

Capital—Balance, April 1, 1924, $1,625.64; collections, $490.65	.....	2,116 29
Balance, March 31, 1925	2,116 29	
	$ 2,116 29	$ 2,116 29
Interest—Intérêt—Balance, April 1, 1924	.....	845 21
Interest, 5 p.c. on $2,470.85, $123.54; saw, $64.60	64 60	123 54
Balance, March 31, 1925	904 15	
	$ 968 75	$ 968 75

161.—Boston Bar Band, B.C.

Capital—Balance, April 1, 1924, $397.06; land payment, $50	.....	447 06
Balance, March 31, 1925	447 06	
	$ 447 06	$ 447 06

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

161.—Boston Bar Band, B.C.-*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	16 44
Interest, 5 p.c. on $413.50	.....	20 68
Balance, March 31, 1925	37 12	
	$ 37 12	$ 37 12

334.—Burrard Inlet Band No. 3, B.C.

Capital—Balance, April 1, 1924, $3,205.30; timber dues, $66.56	.....	3,271 86
Balance, March 31, 1925	3,271 86	
	$ 3,271 81	$ 3,271 86
Interest—Intérêt—Balance, April 1, 1924	.....	1,725 33
Interest, 5 p.c. on $4,930.63, $246.53; rents, $200	.....	446 53
Medical attendance, $25; hospitals, $184.50; relief, $337.49	546 99	
Balance, March 31, 1925	1,624 87	
	$ 2,171 86	$ 2,171 86

243.—Chaicclisset Band, B.C.

Balance, April 1, 1924	.....	17 97
Interest, 5 p.c. on $17.97; 90c.; relief, $2.40	2 40	90
Balance, March 31, 1925	16 47	
	$ 18 87	$ 18 87

370.—Clem-Clem-a-Lits Reserve, B.C.

Right of way and improvements	.....	10,611 00
Interpreter, $7; right of way money distributed, $10,339.65	10,346 65	
Balance, March 31, 1925	264 35	
	$ 10,611 00	$ 10,611 00

57.—Chemainus Band, B.C.

Capital—Balance, April 1, 1924	.....	3,124 42
Balance, March 31, 1925	3,124 42	
	$ 3,124 42	$ 3,124 42

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

57.—Chemainus Band, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	1,546 93
Interest, 5 p.c. on $4,671.35, $233.57; relief, $122.25	122 25	233 57
Rents collected, $430.02; distributed, $40	40 00	430 02
Hospitals, $129.50; burials, $25.	154 50	
Balance, March 31, 1925.	1,893 77	
	$ 2,210 52	$ 2,210 52

374.—Chimdimash Reserve No. 2, B.C.

Capital—Balance, April 1, 1924.	.....	666 33
Timber money 1923-24, refunded	.....	7 25
Balance, March 31, 1925.	673 58	
	$ 673 58	$ 673 58
Interest—Intérêt—Balance, April 1, 1924.	.....	309 21
Interest 5 p.c. on $975.54.	.....	48 78
Balance, March 31, 1925.	357 99	
	$ 357 99	$ 357 99

289.—Cheam Indians, B.C.

Capital—Balance, April 1, 1924	.....	3,527 51
Balance, March 31, 1925	3,527 51	
	$ 3,527 51	$ 3,527 51
Interest—Intérêt—Balance, April 1, 1924	.....	154 01
Interest, 5 p.c. on $3,681.52, $184.08; relief, $15	15 00	184 08
Hospitals, $9; wagon, $149.50; sundry items, $29	187 50	
Balance, March 31, 1925.	135 59	
	$ 338 09	$ 338 09

97.—Chehalis Band, B.C.

Capital—Balance, April 1, 1924, $20,740.41; timber dues, $6,375.42	.....	27,115 83
Balance, March 31, 1925.	27,115 83	
	$ 27,115 83	$ 27,115 83

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

97.—Chehalis Band, B.C.-*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	628 98
Interest, 5 p.c. on $21,369.39, $1,068.47; rents, $52	.....	1,120 47
Transfer to Trust Account 55, rental payment in 1919, $100, interest, $25.	125 00	
Interest money distributed, $523.60; relief, $427.30	950 90	
Balance, March 31, 1925.	673 55	
	$ 1,749 45	$ 1,749 45

394.—Chuchuwayha Band, B.C.

Balance, April 1, 1924	.....	152 40
Interest, 5 p.c. on $152.40, $7.62; rents distributed, $31	31 00	7 62
Balance, March 31, 1925	129 02	
	$ 160 02	$ 160 02

177.—Chuchukwalk Band, B.C.

Capital—Timber dues, $1,930; advertising, $34.20	34 20	1,930 00
Balance, March 31, 1925.	1,895 80	
	$ 1,930 00	$ 1,930 00
Interest—Intérêt—Rents collected.	.....	72 40
Balance, March 31, 1925.	72 40	
	$ 72 40	$ 72 40

288.—Clayoquot Indians, B.C.

Capital—Balance, April 1, 1924, $185.38; collections, $32.26	.....	217 64
Balance, March 31, 1925	217 64	
	$ 217 64	$ 217 64
Interest—Intérêt—Balance, April 1, 1924	.....	4 76
Interest, 5 p.c. on $190.14, $9.51; relief, $11.20	11 20	9 51
Balance, March 31, 1925.	3 07	
	$ 14 27	$ 14 27

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

354.—Coldwater Reserve, B.C.

Capital—Balance, April 1, 1924	.....	19,603 19
Timber dues: collected, $8,674.65; distributed, $8,431.25	8,431 25	8,674 65
Balance, March 31, 1925.	19,846 59	
	$ 28,277 84	$ 28,277 84
Interest—Intérêt—Balance, April 1, 1924	.....	1,587 51
Interest, 5 p.c. on $21,190.70.	.....	1,059 53
Balance, March 31, 1925.	2,647 04	
	$ 2,647 04	$ 2,647 04

342—Comax Reserve, B.C.

Capital—Balance, April 1, 1924	.....	219 58
Timber dues, $937.25; fire fighting, $7.40	7 40	937 25
Advertising.	30 50	
Balance, March 31, 1925.	1,118 93	
	$ 1,156 83	$ 1,156 83
Interest—Intérêt—Balance, April 1, 1924	.....	1 64
Interest, 5 p.c. on $221.22.	.....	11 06
Rent money collected, $300; distributed, $200.60	200 60	300 00
Compensation money distributed, $100; relief, $14.15	114 15	
Debit Balance, March 31, 1925.	.....	2 05
	$ 314 75	$ 314 75

152.—Cook's Ferry Band, B.C.

Capital—Balance, April 1, 1924.	.....	418 44
Balance, March 31, 1925.	418 44	
	$ 418 44	$ 418 44
Interest—Intérêt—Balance, April 1, 1924.	.....	2 92
Interest, 5 p.c. on $421.36	.....	21 07
Rent collected, $373.20; relief, $40	40 00	373 20
Balance, March 31, 1925.	357 19	
	$ 397 19	$ 397 19

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

406.—Coquitlam Reserve Nos. 1 and 2, B.C.

Capital—Balance, April 1, 1924	.....	1,321 52
Collections, timber dues	.....	1,007 76
Balance, March 31, 1925	2,329 28	
	$ 2,329 28	$ 2,329 28
Interest—Intérêt—Interest, 5 p.c. on $1,321.52, $66.08; collections, $22	.....	88 08
Relief, $40.35; burials, $45	85 35	
Balance, March 31, 1925	2 73	
	$ 88 08	$ 88 08

52.—Cowichan Band, B.C.

Balance, April 1, 1924	.....	862 18
Interest, 5 p.c. on $862.18	.....	43 11
Rent money collected, $1,109.82, distributed, $1,108.57	1,108 57	1,109 82
Fire fighting, $196.70; relief, $5.48; roadwork, $91.32	293 50	
Balance, March 31, 1925	613 04	
	$ 2,015 11	$ 2,015 11

401.—Cowichan Lake Band, B.C.

Capital—Balance, April 1, 1924	.....	1,116 25
Balance, March 31, 1925	1,116 25	
	$ 1,116 25	$ 1,116 25
Interest—Intérêt—Balance, April 1, 1924	.....	660 68
Interest 5 p.c. on $1,776.93	.....	88 85
Rents collected, $24, distributed, $24	24 00	24 00
Balance, March 31, 1925	749 53	
	$ 773 53	$ 773 53

330.—Deadman's Creek Reserve, B.C.

Capital—Balance, April 1, 1924	.....	1,871 90
Balance, March 31, 1925	1,871 90	
	$ 1,871 90	$ 1,871 90

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

330.—DEADMAN'S CREEK RESERVE, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	997 49
Interest, 5 p.c. on $2,869.39, $143.47; rents, $1,000	.....	1,143 47
Interest distributed, $345.60; relief, $154.25; burials, $15	514 85	
Balance, March 31, 1925	1,626 11	
	$ 2,140 96	$ 2,140 96

386.—DOUGLAS LAKE BAND, B.C.

Capital—Balance, April 1, 1924	.....	4,145 91
Collections: timber dues	.....	3,289 04
Balance, March 31, 1925	7,434 95	
	$7,434 95	$7,434 95
Interest—Intérêt—Debit balance, April 1, 1924	7 44	
Interest, 5 p.c. on $4,138.47	.....	206 92
Hospitals, $75.60; medical attendance, $6; relief, $99.65	181 25	
Balance, March 31, 1925	18 23	
	$206 92	$206 92

322.—ESQUIMALT BAND, B.C.

Capital—Balance, April 1, 1924	.....	626 91
Balance, March 31, 1925	626 91	
	626 91	626 91
Interest—Intérêt—Balance, April 1, 1924	.....	1,838 05
Interest, 5 p.c. on $2,464.96	.....	123 25
Relief, $72.32; fencing, etc., $120; sundry items, $205.80	398 12	
Balance, March 31, 1925	1,563 18	
	$1,961 30	$1,961 30

360.—FORT GEORGE INDIANS, B.C.

Capital—Balance, April 1, 1924	.....	35,161 05
Balance, March 31, 1925	35,161 05	
	$35,161 05	$35,161 05

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

360.—Fort George Indians, B.C.-*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	5,679 04
Interest, 5 p.c. on $40,840.09	.....	2,042 00
Interest distributed, $1,557.60; fighting fires, $80	1,637 60	
Provisions and relief, $264.32; burials, $79.95	344 27	
Wheat, oats, etc., $193.25; horses, 2, $300; small items, $67.11.	560 36	
Balance, March 31, 1925	5,178 81	
	$7,721 04	$7,721 04

392.—Fountain Band, B.C.

Capital—Timber dues	.....	47 15
Balance, March 31, 1925	47 15	
	$47 15	$47 15
Interest—Intérêt—Balance, April 1, 1924	.....	77 98
Interest, 5 p.c. on $77.98, $3.90; hardware, $11.50	11 50	3 90
Balance, March 31, 1925	70 38	
	$81 88	$81 88

141.—Halalt Indians, B.C.

Capital—Balance, April 1, 1924, $966.37; fire fighting, $103.40	103 40	966 37
Balance, March 31, 1925	862 97	
	$966 37	$966 37
Interest—Intérêt—Balance, April 1, 1924	.....	205 27
Interest, 5 p.c. on $1,171.61, $58.58; sundry expenses, $38.25	38 25	58 58
Balance, March 31, 1925	225 60	
	$263 85	$263 85

347.—Homais Reserve, B.C.

Balance, April 1, 1924	.....	72 05
Interest—Intérêt—5 p.c. on $72.05, $3.60; relief, $10.60	10 60	3 00
Balance, March 31, 1925	65 05	
	$75 65	$75 65

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

341.—HOMATHKO BAND, B.C.

Capital—Balance, April 1, 1924	.....	13,362 70
Collections: timber dues	.....	27 59
Surveying reserve: wages, $759; expenses, $253.87	1,012 87	
Balance, March 31, 1925	12,377 42	
	$13,390 29	$13,390 29
Interest—Intérêt—Balance, April 1, 1924	.....	3,154 23
Interest, 5 p.c. on $16,516.93, $825.85; rents collected, $921.35.	.....	1,747 20
Interest distributed, $1,350; hospitals, $209; relief, $251.80	1,810 80	
Medical attendance, $48; repairs to water system, $175	223 00	
Balance, March 31, 1925	2,867 63	
	$4,901 43	$4,901 43

84.—HOPE BAND, B.C.

Capital—Balance, April 1, 1924, $5,721.01; gravel sold, $228	228 00	5,721 01
Balance, March 31, 1925	5,493 01	
	$5,721 01	$5,721 01
Interest—Intérêt—Balance, April 1, 1924	.....	370 71
Interest, 5 p.c. on $6,091.72, $304.59; relief, $84; twine, $6	90 00	304 59
Medical attendance, $130; hospital treatment, $132	262 00	
Balance, March 31, 1925	323 30	
	$675 30	$675 30

118.—HUNAECHIN RESERVE, B.C

Capital—Balance, April 1, 1924, $4,830.89; timber dues, $2,903.10.	.....	7,733 99
Transfer to Trust Acct. 133 Cap. to amalgamate funds of Sechelt	7,733 99	
	$7,733 99	$7,733 99
Interest—Intérêt—Balance, April 1, 1924	.....	343 20
Interest, 5 p.c. on $5,174.09, $258.70; rent collected, $204	.....	462 70
Rent distributed, $150; burial, $35; relief, $31.25	216 25	
Transfer to Trust Acct. 113 Int. to amalgamate funds of Sechelt	589 65	
	$805 90	$805 90

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

385.—Kamloops Reserve No. 1, B.C.

Capital—Balance, April 1, 1924	.....	8,669 26
Balance, March 31, 1925	8,669 26	
	$8,669 26	$8,669 26
Interest—Intérêt—Balance, April 1, 1924	.....	7,696 54
Interest, 5 p.c. on $16,365.80, $818.29; rents collected, $420...	.....	1,238 29
Rent money distributed, $2,994.60; relief supplies, $156.70.....	3,151 30	
Hay, $329.60; seeds, $69.60; lumber, $25	424 20	
Balance, March 31, 1925	5,359 33	
	$8,934 83	$8,934 83

425.—Katzie Band, B.C.

Capital—Balance, April 1, 1924	.....	2,492 43
Timber dues, $3,743.64; timber deposit, 1922, returned, $500...	500 00	3,743 64
Timber money distributed, $1,049.80; small items, $99.84.....	1,149 64	
Grant building church	700 00	
Balance, March 31, 1925	3,886 43	
	$6,236 07	$6,236 07
Interest—Intérêt—Interest, 5 p.c. on $2,492.43, $124.62; rents, etc., $34	.....	158 62
Medical attendance, $38; relief, $12.85; harness, etc., $105....	155 85	
Balance, March 31, 1925	2 77	
	$158 62	$158 62

454.—Kimsquit Band, No. 2, B.C.

Capital—Balance, April 1, 1924	.....	4,087 70
Balance, March 31, 1925	4,087 70	
	$4,087 70	$4,087 70
Interest—Intérêt—Balance, April 1, 1924	.....	431 70
Interest, 5 p.c. on $4,519.40	.....	225 97
Rent collected, $25; repairs, $28	28 00	25 00
Balance, March 31, 1925	654 67	
	$682 67	$682 67

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

355.—Kitselas Reserve, B.C.

Capital—Balance, April 1, 1924, $78.27; timber dues, $113.45....	.....			191 72
Transfer from Trust Acct. 368 to amalgamate funds.....	.....			819 72
Balance, March 31, 1925.....	1,011 44			
	$	1,011 44	$	1,011 44
Interest—Intérêt—Balance, April 1, 1924.....	.....			1,158 40
Interest, 5 p. c. on $1,236.67, $61.83; rent collected, $150.50....	.....			212 33
Transfer from Trust Acct. 368 to amalgamate funds.....	.....			682 51
Balance, March 31, 1925.....	2,053 24			
	$	2,053 24	$	2,053 24

407.—Klahoose Reserve No. 7, 8, B.C.

Capital—Balance, April 1, 1924, $2,409.11; timber dues, $6,750.80..	.....			9,159 91
Balance, March 31, 1925.....	9,159 91			
	$	9,159 91	$	9,159 91
Interest—Intérêt—Balance, April 1, 1924.....	.....			751 36
Interest, 5 p. c. on $3,160.47, $158.02; rents, $325.....	.....			483 02
Hospitals, $36; relief, $150.29.....	186 29			
Balance, March 31, 1925.....	1,048 09			
	$	1,234 38	$	1,234 38

368.—Kshisk Reserve No. 4, B.C.

Capital—Balance, April 1, 1924, $636.50; timber dues, $183.22....	.....			819 72
Transfer to Trust Acct. 355, to amalgamate funds.....	819 72			
	$	819 72	$	819 72
Interest—Intérêt—Balance, April 1, 1924.....	.....			619 70
Interest, 5 p. c. on $1,256.20.....	.....			62 81
Transfer to Trust Acct. 355, to amalgamate funds.....	682 51			
	$	682 51	$	682 51

312.—Kuper Island Reserve, B.C.

Capital—Balance, April 1, 1924.....	.....			482 95
Advertising for tenders, timber sale.....	45 00			
Outstanding cheque 1922-23, redeemed.....	3 70			3 70
Balance, March 31, 1925.....	437 95			
	$	486 65	$	486 65

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

312—Kuper Island Reserve, B.C.-*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	423 02
Interest, 5 p. c. on $905.97, $45.30; relief, $60.50	60 50	45 30
Balance, March 31, 1925	407 82	
	$ 468 32	$ 468 32

346.—Kwan-Kwan Apilt Reserve, B.C.

Timber dues	.....	294 98
Balance, March 31, 1925	294 98	
	$ 294 98	$ 294 98

258.—Laichkwiltach Band, B.C.

Capital—Balance, April 1, 1924, $12,890.88; timber dues, $1,346.72	.....	14,237 60
Installing electric light plant	3,000 00	
Balance, March 31, 1925	11,237 60	
	$ 14,237 60	$ 14,237 60
Interest—Intérêt—Balance, April 1, 1924	.....	1,116 25
Interest, 5 p. c. on $14,007.13, $700.36; interest distributed, $856.	856 00	700 36
Balance, March 31, 1925	960 61	
	$ 1,816 61	$ 1,816 61

378.—Langley Reserve, B.C.

Capital—Balance, April 1, 1924	.....	1,674 24
Timber dues, $2,547.41; timber money distributed, $1,630.20	1,630 20	2,547 41
Balance, March 31, 1925	2,591 45	
	$ 4,221 65	$ 4,221 65
Interest—Intérêt—Balance, April 1, 1924	.....	1 88
Interest, 5 p.c. on $1,676.12, $83.81; timber licenses, $50	.....	133 81
Relief, $23.48; hospitals, $111.60	135 08	
Balance, March 31, 1925	61	
	$ 135 69	$ 135 69

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

302.—Long Lake Reserve, B.C.

Capital—Balance, April 1, 1924	.....	1,952 00
J. Antoine, improvement money	1,952 00	
	$ 1,952 00	$ 1,952 00
Interest—Intérêt—Balance, April 1, 1924	.....	97 60
Interest, 5 p. c. on $2,049.60	.....	102 48
J. Antoine, improvements, interest	200 08	
	$ 200 08	$ 200 08

393.—Long Lake Reserve No. 7, B.C.

Capital—Balance, April 1, 1924	.....	148 05
Transfer from Trust Acct. 178, land payment credited in error in 1923-24	.....	800 00
Transfer to Trust Acct. 270, right of way payment in 1913	207 15	
Balance, March 31, 1925	740 90	
	$ 948 05	$ 948 05
Interest—Intérêt—Balance, April 1, 1924	.....	10 90
Interest, 5 p.c. on $158.95	.....	7 95
Transfer from Trust Acct. 178, interest on deferred land payment credited in error 1923-24	.....	40 00
Transfer to Trust Acct. 270, accrued interest on right of way payment, 1913	130 27	
Debit balance, March 31, 1925	.....	71 42
	$ 130 27	$ 130 27

111.—Lower Kootenay Indians, B.C.

Capital—Balance, April 1, 1924	.....	1,154 59
Timber dues, $2,452.80; timber dues distributed, $1,226.10	1,226 10	2,452 80
Balance, March 31, 1925	2,381 29	
	$ 3,607 39	$ 3,607 39
Interest—Intérêt—Balance, April 1, 1924	.....	45 29
Interest, 5 p.c. on $1,199.88, $59.99; collections, $100	.....	159 99
Balance, March 31, 1925	205 28	
	$ 205 28	$ 205 28

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

151.—Lytton Band, B.C.

Capital—Balance, April 1, 1924		.....		968 35
Transfer from Interest Acct. to pay dam construction		.....		31 65
Collection: right of way		.....		184 50
Swan, R. G. constructing dam detailled in Education vote. page I—40		1,000 00		
Balance, March 31, 1925		184 50		
	$	1,184 50	$	1,184 50
Interest—Intérêt—Balance, April 1, 1924		.....		7 38
Interest, 5 p.c. on $975.73		.....		48 79
Rents collected, $100, rents distributed, $100		100 00		100 00
Transfer to Capital Account to pay dam construction		31 65		
Balance, March 31, 1925		24 52		
	$	156 17	$	156 17

274.—Mameet Indians, B.C.

Capital—Balance, April 1, 1924		.....		790 60
Fire fighting		490 48		
Balance, March 31, 1925		300 12		
	$	790 60	$	790 60
Interest—Intérêt—Balance, April 1, 1924		.....		925 08
Interest, 5 p.c. on $1,715.68		.....		85 78
Balance, March 31, 1925		1,010 86		
	$	1,010 86	$	1,010 86

242.—Marktoses Reserve, B.C.

Balance, April 1, 1924		.....		21 79
Interest, 5 p.c. on $21.79, $1.09; labour, $12		12 00		1 09
Balance, March 31, 1925		10 88		
	$	22 88	$	22 88

129.—Matsquisahhahcom Band, B.C.

Capital—Balance, April 1, 1924		.....		4,649 40
Collections; timber dues		.....		144 02
Balance, March 31, 1925		4,793 42		
	$	4,793 42	$	4,793 42

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

129.—MATSQUISAHHAHCOM BAND, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	1,927 32
Interest, 5 p.c. on $6,576.72, $328.84; rents, $45	.....	373 84
Hospitals, $57.60; medical attendance, $20; relief, $64.50	142 10	
Farm machinery, $371.50; harness, $82	453 50	
Balance, March 31, 1925	1,705 56	
	$ 2,301 16	$ 2,301 16

400.—MAUVAIS (BONAPARTE) BAND, B.C.

Capital—Balance, April 1, 1924	.....	21 00
Balance, March 31, 1925	21 00	
	$ 21 00	$ 21 00
Interest—Intérêt—Balance, April 1, 1924	.....	6 25
Interest, 5 p.c. on $27.25, $1.36; relief, $3	3 00	1 36
Balance, March 31, 1925	4 61	
	$ 7 61	$ 7 61

340.—METLAKATLA INDIANS, B.C.

Capital—Balance, April 1, 1924	.....	54,712 84
Balance, March 31, 1925	54,712 84	
	$ 54,712 84	$ 54,712 84
Interest—Intérêt—Balance, April 1, 1924	.....	2,540 24
Interest, 5 p.c. on $57,253.08	.....	2,862 65
Land money distributed, $1,000; relief, $40.83	1,040 83	
Secretary, $50; constable, $110; caretaking, $225	385 00	
Hospitals, $132.75; drugs, $261.30; burials, $240	634 05	
Duncan, T. C., surveying *re* water and lighting system	438 00	
Drain work, $62.25; small items, $33.95	96 20	
Advertising	25 00	
Balance, March 31, 1925	2,783 81	
	$ 5,402 89	$ 5,402 89

395.—MISSION RESERVE, B.C.

Timber dues	.....	102 25
Balance, March 31, 1925	102 25	
	$ 102 25	$ 102 25

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

53.—Musqueam Indians, B.C.

Capital—Balance, April 1, 1924	.....	111 11
Fire fighting	111 11	
	$ 111 11	$ 111 11
Interest—Intérêt—Balance, April 1, 1924	.....	0 46
Interest, 5 p.c. on $111.57, $5.58; relief, $52.17	52 17	5 58
Rents: collected, $5,353.10, distributed, $5,302.70	5,302 70	5,353 10
Balance, March 31, 1925	4 27	
	$ 5,359 14	$ 5,359 14

128.—Nakwakto Band, B.C.

Capital—Balance, April 1, 1924	.....	47 87
Collections: timber dues	.....	29 04
Balance, March 31, 1925	76 91	
	$ 76 91	$ 76 91
Interest—Intérêt—Balance, April 1, 1924	.....	2 39
Interest, 5 p.c. on $50.26	.....	2 51
Balance, March 31, 1925	4 90	
	$ 4 90	$ 4 90

176.—Nanaimo River Band, B.C.

Capital—Balance April 1, 1924	.....	50,087 33
Balance, March 31, 1925	50,087 33	
	$ 50,087 33	$ 50,087 33
Interest—Intérêt—Balance, April 1, 1924	.....	4,611 64
Interest, 5 p.c. on $54,698.97	.....	2,734 95
Rents, collected, $230; relief, $121.30	121 30	230 00
Interest money distributed	3,647 10	
Hospital treatment, $82.50; artificial leg, $91.54	174 04	
Burials, $85; repairs, $183.51; sundry items, $113.42	381 93	
Balance, March 31, 1925	3,252 22	
	$ 7,576 59	$ 7,576 59

134.—New Westminster Band, B.C.

Capital—Balance, April 1, 1924	.....	4,217 48
Balance, March 31, 1925	4,217 48	
	$ 4,217 48	$ 4,217 48

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

134.—NEW WESTMINSTER BAND, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	10,692 20
Interest, 5 p.c. on $14,909.68	.....	745 48
Rents collected, $831; medical attendance, $103.55; relief, $49.05	152 60	831 00
Balance, March 31, 1925	12,116 08	
	$ 12,268 68	$ 12,268 68

126.—NICOAMEN INDIANS, B.C.

Capital—Balance, April 1, 1924	.....	675 11
Balance, March 31, 1925	675 11	
	$ 675 11	$ 675 11
Interest—Intérêt—Balance, April 1, 1924	.....	128 37
Interest, 5 p.c. on $803.48	.....	40 17
Medical attendance, $75; hospitals, $41.40; relief, $34.05	150 45	
Balance, March 31, 1925	18 09	
	$ 168 54	$ 168 54

275.—NIMKISH RESERVE, B.C.

Balance, April 1, 1924	.....	175 18
Interest, 5 p.c. on $175.18	.....	8 76
Collections, $270; repairs, $128.14	128 14	270 00
Balance, March 31, 1925	325 80	
	$ 453 94	$ 453 94

412.—NITINAT RESERVE, B.C.

Capital—Balance, April 1, 1924	.....	1,530 09
Balance, March 31, 1925	1,530 09	
	$ 1,530 09	$ 1,530 09
Interest—Intérêt—Balance, April 1, 1924	.....	34 34
Interest, 5 p.c. on $1,564.43	.....	78 22
Relief supplies, $92.85; travel, $2.30	95 15	
Balance, March 31, 1925	17 41	
	$ 112 56	$ 112 56

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

387.—North Thompson Reserve, B.C.

Capital—Balance, April 1, 1924				4,967 88
Collections; timber dues				2,963 60
Installing irrigation system, material, $987.21; labour and provisions, $642.15		1,629 36		
Balance, March 31, 1925		6,302 12		
	$	7,931 48	$	7,931 48
Interest—Intérêt—Balance, April 1, 1924				2,499 40
Interest 5 p.c. on $7,467.28				373 36
Rents collected, $915; interest money distributed, $2,927.85		2,927 85		915 00
Hospitals, $14.40; relief supplies, $40		54 40		
Balance, March 31, 1925		805 51		
	$	3,787 76	$	3,787 76

172.—Ohiat Band, B.C.

Capital—Balance, April 1, 1924				1,335 50
Balance, March 31, 1925		1,335 50		
	$	1,335 50	$	1,335 50
Interest—Intérêt—Balance, April 1, 1924				30 61
Interest, 5 p.c. on $1,366.11				68 31
Relief supplies, $93.45; sundry, $1.50		94 95		
Balance, March 31, 1925		3 97		
	$	98 92	$	98 92

94.—Okanagan Band, B.C.

Capital—Balance, April 1, 1924				2,352 30
Balance, March 31, 1925		2,352 30		
	$	2,352 30	$	2,352 30
Interest—Intérêt—Balance, April 1, 1924				1,032 97
Interest, 5 p.c. on $3,385.27				169 26
Rents collected, $919; sundry collections, $44.50				963 50
Rent money distributed, $1,079.18; sundry items, $25		1,104 18		
Balance, March 31, 1925		1,061 55		
	$	2,165 73	$	2,165 73

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

366.—OREGON JACK CREEK INDIANS RES. 3, 4 AND 5, B.C.

Capital—Balance, April 1, 1924	.....	1,111 15
Balance, March 31, 1925	1,111 15	
	$ 1,111 15	$ 1,111 15
Interest—Intérêt—Balance, April 1, 1924	.....	478 81
Interest, 5 p.c. on $1,589.96	.....	79 50
Relief, $19; burials, $30	49 00	
Balance, March 31, 1925	509 31	
	$ 558 31	$ 558 31

306.—OSOYOOS RESERVE, B.C.

Capital—Balance, April 1, 1924	.....	2,254 03
Balance, March 31, 1925	2,254 03	
	$ 2,254 03	$ 2,254 03
Interest—Intérêt—Balance, April 1, 1924	.....	1,390 21
Interest, 5 p.c. on $3,644.24	.....	182 21
Building school and teachers residence detailed page 1-52, 1923-24	547 30	
Balance, March 31, 1925	1,025 12	
	$ 1,572 42	$ 1,572 42

383.—PANGUACHIN RESERVE, B.C.

Capital—Balance, April 1, 1924	.....	699 60
Balance, March 31, 1925	699 60	
	$ 699 60	$ 699 60
Interest—Intérêt—Balance, April 1, 1924	.....	413 07
Interest, 5 p.c. on $1,112.67	.....	55 63
Rent money: collected, $18, distributed, $18	18 00	18 00
Interest money distributed, $312.50; relief, $19.30	331 80	
Balance, March 31, 1925	136 90	
	$ 486 70	$ 486 70

324.—PATCHEENA RESERVE, B.C.

Capital—Balance, April 1, 1924	.....	4,648 80
Balance, March 31, 1925	4,648 80	
	$ 4,648 80	$ 4,648 80

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

324.—PATCHEENA RESERVE, B.C.-*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	1,094 07
Interest, 5 p.c. on $5,742.87	.....	287 14
Rents collected, $155; relief supplies, $22.55	22 55	155 00
Balance, March 31, 1925	1,513 66	
	$ 1,536 21	$ 1,536 21

323.—PAVILION (WILLIAMS' LAKE) INDIANS, B.C.

Capital—Balance, April 1, 1924	.....	120 75
Balance, March 31, 1925	120 75	
	$ 120 75	$ 120 75
Interest—Intérêt—Balance, April 1, 1924	.....	9 23
Interest, 5 p.c. on $129.98	.....	6 50
Relief supplies	14 35	
Balance, March 31, 1925	1 38	
	$ 15 73	$ 15 73

349.—PENTICTON RESERVE, B.C.

Capital—Balance, April 1, 1924	.....	5,469 37
Timber dues, $195; fire fighting, $2.40	2 40	195 00
Balance, March 31, 1925	5,661 97	
	$ 5,664 37	$ 5,664 37
Interest—Intérêt—Balance, April 1, 1924	.....	1,649 18
Interest, 5 p.c. on $7,118.55	.....	355 93
Rent money: collected, $350, distributed, $350	350 00	350 00
Painting church and house	346 50	
Balance, March 31, 1925	1,658 61	
	$ 2,355 11	$ 2,355 11

162.—POPKUM BAND, B.C.

Capital—Balance, April 1, 1924	.....	1,528 82
Collections; timber dues	.....	211 61
Balance, March 31, 1925	1,740 43	
	$ 1,740 43	$ 1,740 43

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

162.—Popkum Band, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	133 33
Interest, 5 p.c. on $1,662.15	.....	83 11
Balance, March 31, 1925	216 44	
	$ 216 44	$ 216 44

339.—Port Simpson Indians, B.C.

Capital—Balance, April 1, 1924	.....	347 72
Balance, March 31, 1925	347 72	
	$ 347 72	$ 347 72
Interest—Intérêt—Balance, April 1, 1924	.....	6 54
Interest, 5 p.c. on $354.36	.....	17 71
Relief supplies, $13.68; burials, $8.20	21 88	
Balance, March 31, 1925	2 37	
	$ 24 25	$ 24 25

402.—Quam Reserve, No. 7, B.C.

Capital—Balance, April 1, 1924	.....	9,861 02
Balance, March 31, 1925	9,861 02	
	$ 9,861 02	$ 9,861 02
Interest—Intérêt—Balance, April 1, 1924	.....	1,387 58
Interest, 5 p.c. on $11,248.60, $562.43; relief, $8.70	8 70	562 43
Balance, March 31, 1925	1,941.31	
	$ 1,950 01	$ 1,950 01

435.—Quatsino Reserve No. 6, B.C.

Capital—Balance, April 1, 1924, $2,513.04; timber dues, $3.35	.....	2,516 39
Balance, March 31, 1925	2,516 39	
	$ 2,516 39	$ 2,516 39
Interest—Intérêt—Balance, April 1, 1924	.....	10 79
Interest, 5 p.c. on $2,523.83	.....	126 19
Balance, March 31, 1925	136 98	
	$ 136 98	$ 136 98

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

345.—Quesnel Reserve, B.C.

Capital—Balance, April 1, 1924	.....	1,117 53
Collection, right of way	.....	20 00
Balance, March 31, 1925	1,137 53	
	$ 1,137 53	$ 1,137 53
Interest—Intérêt—Balance, April 1, 1924	.....	40 66
Interest, 5 p.c. on $1,158.19	.....	57 91
Balance, March 31, 1925	98 57	
	$ 98 57	$ 98 57

88.—Saanich Band, B.C.

Capital—Balance, April 1, 1924	.....	753 71
Collections: timber dues	.....	59 25
Balance, March 31, 1925	812 96	
	$ 812 96	$ 812 96
Interest—Intérêt—Balance, April 1, 1924	.....	1,681 29
Interest, 5 p.c. on $2,435	.....	121 75
Hospitals, $111.50; burials, $15; relief, $26.50	153 00	
Building fence	224 75	
Balance, March 31, 1925	1,425 29	
	$ 1,803 04	$ 1,803 04

153.—Salmon River Reserve, B.C.

Capital—Balance, April 1, 1924	.....	476 15
Balance, March 31, 1925	476 15	
	$ 476 15	$ 476 15
Interest—Intérêt—Balance, April 1, 1924	.....	159 69
Interest, 5 p.c. on $635.84, $31.79; rent, $1	.....	32 79
Balance, March 31, 1925	192 48	
	$ 192 48	$ 192 48

55.—Scowlitz (Harrison River Reserve), B.C.

Capital—Balance, April 1, 1924	.....	2,797 92
Land money: collected, $4,642.02, distributed, $3,301.75	3,301 75	4,642 02
Balance, March 31, 1925	4,138 19	
	$ 7,439 94	$ 7,439 94

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

55.—Scowlitz (Harrison River Reserve), B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	282 86
Interest, 5 p.c. on $3,080.78	.....	154 04
Interest on deferred land payments	.....	188 66
Transfer from Trust Acct. 97 rental payment $100, in 1919 with interest, $25	.....	125 00
Relief supplies, $95.70; right of way compensation, $99.20	194 90	
Balance, March 31, 1925	555 66	
	$ 750 56	$ 750 56

369.—Seabird Island Band, B.C.

Capital—Balance, April 1, 1924	.....	16,026 69
Collections: timber dues	.....	149 95
Balance, March 31, 1925	16,176 64	
	$ 16,176 64	$ 16,176 64
Interest—Intérêt—Balance, April 1, 1924	.....	3,377 95
Interest, 5 p.c. on $19,404.64	.....	970 23
Medical attendance, $55; hospitals, $140.85; burials, $54.40.	250 25	
Relief, $303.38; roadwork, $500; sundry items, $94.30	897 68	
Balance, March 31, 1925	3,200 25	
	$ 4,348 18	$ 4,348 18

336.—Semiahmoo Band, B.C.

Capital—Balance, April 1, 1924	.....	1,281 72
Balance, March 31, 1925	1,281 72	
	$ 1,281 72	$ 1,281 72
Interest—Intérêt—Balance, April 1, 1924	.....	631 71
Interest, 5 p.c. on $1,913.46	.....	95 67
Rent money: collected, $152, distributed, $40	40 00	152 00
Hospitals, $72; relief, $39.85; lumber, etc., $534.45	646 30	
Balance, March 31, 1925	193 08	
	$ 879 38	$ 879 38

389.—Seshart Reserve, B.C.

Capital—Balance, April 1, 1924	.....	2,632 41
Fire fighting	119 70	
Balance, March 31, 1925	2,512 71	
	$ 2,632 41	$ 2,632 41

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

389.—Seshart Reserve, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924		.....		249 05
Interest, 5 p.c. on $2,881.46		.....		144 07
Hospitals, $10; relief, $338.15; labour, $34.98		383 13		
Balance, March 31, 1925		9 99		
	$	393 12	$	393 12

215.—Seton Lake Indians, B.C.

Capital—Balance, April 1, 1924		.....		226 00
Timber dues collected		.....		285 75
Balance, March 31, 1925		511 75		
	$	511 75	$	511 75
Interest—Intérêt—Balance, April 1, 1924		.....		33
Interest, 5 p.c. on $226.33		.....		11 32
Balance, March 31, 1925		11 65		
	$	11 65	$	11 65

384.—Shuswap Reserve, B.C.

Capital—Balance, April 1, 1924		.....		599 66
Collections, right of way		.....		1,868 03
Balance, March 31, 1925		2,467 69		
	$	2,467 69	$	2,467 69
Interest—Intérêt—Balance, April 1, 1924		.....		1,329 34
Interest, 5 p.c. on $1,929		.....		96 45
Rent collected, $50; rent money distributed, $559		559 00		50 00
Medical attendance, $6.50; medicines, $12.25		18 75		
Balance, March 31, 1925		898 04		
	$	1,475 79	$	1,475 79

422.—Skulkayn Reserve, B.C.

Capital—Balance, April 1, 1924		.....		26 68
Balance, March 31, 1925		26 68		
	$	26 68	$	26 68

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

422.—SKULKAYN RESERVE, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	234 08
Interest, 5 p.c. on $260.76	.....	13 04
Rents collected, $1,082.36; rent money distributed, $1,137.36	1,137 36	1,082 36
Relief supplies, $4.50; repairs, $23.80	28 30	
Balance, March 31, 1925	163 82	
	$ 1,329 48	$ 1,329 48

110.—SKWAH RESERVE, B.C.

Capital—Balance, April 1, 1924, $83.73; collections, $172.42	.....	256 15
Balance, March 31, 1925	256 15	
	$ 256 15	$ 256 15
Interest—Intérêt—Balance, April 1, 1924	.....	3 37
Interest, 5 p.c. on $87.10	.....	4 36
Rents: collected, $284.50, distributed, $239.50; relief, $4.40	243 90	284 50
Balance, March 31, 1925	48 33	
	$ 292 23	$ 292 23

432.—SKWAY, B.C.

Capital—Balance, April 1, 1924	.....	575 03
Balance, March 31, 1925	575 03	
	$ 575 03	$ 575 03
Interest—Intérêt—Balance, April 1, 1924	.....	57 11
Interest, 5 p.c. on $632.14, $31.61; relief, $13.25	13 25	31 61
Balance, March 31, 1925	75 47	
	$ 88 72	$ 88 72

297.—SLIAMMON BAND, B.C.

Capital—Balance, April 1, 1924	.....	23,009 02
Collections: timber dues	.....	1,292 86
Repairs to Sliammon dam, $578.03; fighting fires, $1,002.10	1,580 13	
Balance, March 31, 1925	22,721 75	
	$ 24,301 88	$ 24,301 88

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

297.—SLIAMMON BAND, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	2,518 63
Interest, 5 p.c. on $25,527.65, $1,276.38; collections, $50	.....	1,326 38
Hospitals, $759; drugs, $144.60; relief, $613.86	1,517 46	
Constable, $120; lumber, $138.60; sundry items, $90.58	349 18	
Balance, March 31, 1925	1,978 37	
	$ 3,845 01	$ 3,845 01

253.—SOMENOS BAND, B.C.

Capital—Right of way (C.P.R.), $5,037.50, distributed, $4,572.35	4,572 35	5,037 50
Services of interpreter 2 d	7 00	
Balance, March 31, 1925	458 15	
	$ 5,037 50	$ 5,037 50
Interest—Intérêt—Balance, April 1, 1924	.....	4 95
Interest, 5 p.c. on $4.95	.....	25
Rents: collected, $60; distributed, $60; relief, $5	65 00	60 00
Balance, March 31, 1925	20	
	$ 65 20	$ 65 20

51.—SONGHEES BAND, B.C.

Capital—Balance, April 1, 1924	.....	10,248 49
Balance, March 31, 1925	10,248 49	
	$ 10,248 49	$ 10,248 49
Interest—Intérêt—Balance, April 1, 1924	.....	716 60
Interest 5 p.c. on $10,965.09	.....	548 25
Lomas, A. H., unexpended balance for roadwork, 1921-22	.....	432 48
Collections, $320; rent money distributed, $300	300 00	320 00
Hospitals, $212; burials, $25; relief, $29.31	266 31	
Water rates, $260.40; repairs, $269.75; sundry items, $9.80	539 95	
Balance, March 31, 1925	911 07	
	$ 2,017 33	$ 2,017 33

429.—SOOKE RESERVE, No. 1 B.C.

Capital—Balance, April 1, 1924	.....	12 90
Balance, March 31, 1925	12 90	
	$ 12 90	$ 12 90

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

429.—Sooke Reserve, No. 1, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	4 39
Interest, 5 p.c. on $17.29, 87c.; hospitals, $4	4 00	87
Balance, March 31, 1925	1 26	
	$ 5 26	$ 5 26

107.—Spallumcheen Band, B.C.

Capital—Balance, April 1, 1924	.....	2,216 31
Collections: timber dues	.....	137 93
Balance, March 31, 1925	2,354 24	
	$ 2,354 24	$ 2,354 24
Interest—Intérêt—Balance, April 1, 1924	.....	227 77
Interest, 5 p.c. on $2,444.08	.....	122 20
Rents: collected, $50, distributed, $50; relief, $49	99 00	50 00
Balance, March 31, 1925	300 97	
	$ 399 97	$ 399 97

160.—Spuzzum Band, B.C.

Capital—Balance, April 1, 1924	.....	177 86
Refund overpayment in 1911, right of way	1 20	
Balance, March 31, 1925	176 66	
	$ 177 86	$ 177 86
Interest—Intérêt—Balance, April 1, 1924	.....	9 02
Interest, 5 p.c. on $186.88	.....	9 34
Balance, March 31, 1925	18 36	
	$ 18 36	$ 18 36

54.—Squamish Band, B.C.

Capital—Balance, April 1, 1924	.....	157,731 13
Timber dues collected, $9,424.67; plank road, $238.79	238 79	9,424 67
Right of way money refunded, $13,269.45; legal services, $1,070.50	14,339 95	
Arbitration costs, $703.85; house compensation, $400; lumber, $45.81	1,149 66	
Claims against the estate of late James Harry	1,887 30	
Balance, March 31, 1925	149,540 10	
	$ 167,155 80	$ 167,155 80

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

54.—Squamish Band, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	17,812 00
Interest, 5 p.c. on $175,543.13, $8,777.16; rent, $3,396.62	.....	12,173 78
Interest on deferred timber payment, $1,259.86; fines, etc., $10.10	.....	1,269 96
Interest distributed, $4,647.90; rent distributed, $45	4,692 90	
Medical attendance, $650; hospitals, $4,674.25	5,324 25	
Relief, $3,524.22; cemetery repairs, $254.69; monument, $400.	4,178 91	
Telephone service, 10 m., $50.75; fire protection, $150	200 75	
Band instruments, $1,578.32; teaching music, $225	1,803 32	
Lumber, 38,156 ft., $1,087.46; sundry, $389.75; fencing, $183.17	1,660 38	
Transportation, $49.55; flag pole and repairs, $117.50	167 05	
Clearing land and orchards, $861.68; hardware, $172.84	1,034 52	
Plows, etc., $117.50; sundry supplies and repairs, $490.41	607 91	
Balance, March 31, 1925	11,585 75	
	$ 31,255 74	$ 31,255 74

358.—Squiala Band, B.C.

Capital—Balance, April 1, 1924	.....	359 00
Balance, March 31, 1925	359 00	
	$ 359 00	$ 359 00
Interest—Intérêt—Balance, April 1, 1924	.....	6 31
Interest, 5 p.c. on $365.31, $18.27; relief, $3.45	3 45	18 27
Balance, March 31, 1925	21 13	
	$ 24 58	$ 24 58

398.—Stony Creek Band, B.C.

Capital—Balance, April 1, 1924	.....	1 87
Collections, right of way, $328.75, distributed, $185	185 00	328 75
Balance, March 31, 1925	145 62	
	$ 330 62	$ 330 62
Interest—Intérêt—Balance, April 1, 1924	.....	113 37
Interest, 5 p.c. on $115.24	.....	5 76
Balance, March 31, 1925	119 13	
	$ 119 13	$ 119 13

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

112.—Somas Lake Band, B.C.

Capital—Balance, April 1, 1924, $12,130.92; collections, $691.55.	.....	12,822 47
Balance, March 31, 1925	12,822 47	
	$ 12,822 47	$ 12,822 47
Interest—Intérêt—Balance, April 1, 1924	.....	1,560 40
Interest, 5 p.c. on $13,691.32, $684.57; license, $100	.....	784 57
Rents collected, $1,392.30; road improvements, $320	.....	1,712 30
Distributions: rent, $999.90; improvements money, $320	1,319 90	
Medical attendance, $20; hospitals, $250.85; relief, $113.25	384 10	
Implements, $365.90; survey of road, $47.50	413 40	
Balance, March 31, 1925	1,939 87	
	$ 4,057 27	$ 4,057 27

124.—Texas Lake Band, B.C.

Capital—Balance, April 1, 1924	.....	440 17
Transfer to Trust Acct. 159 to close Account	440 17	
	$ 440 17	$ 440 17
Interest—Intérêt—Balance, April 1, 1924	.....	133 16
Interest, 5 p.c. on $573.33	.....	28 67
Transfer to Trust Acct. 159 to close Account	161 83	
	$ 161 83	$ 161 83

359.—Tsawwassen Reserve, B.C.

Capital—Balance, April 1, 1924	.....	13 74
Balance, March 31, 1925	13 74	
	$ 13 74	$ 13 74
Interest—Intérêt—Balance, April 1, 1924	.....	4 49
Interest, 5 p.c. on $18.23, 91c.; relief, $4.70	4 70	0 91
Balance, March 31, 1925	0 70	
	$ 5 40	$ 5 40

133.—Tsooahdie (Seechelt Band), B.C.

Capital—Balance, April 1, 1924	.....	17,357 09
Collections, timber dues	.....	25,066 74
Transfer from Trust Acct. 118, to amalgamate funds	.....	7,733 99
Timber money distributed, $7,496.50; sundry items, $5	7,501 50	
Balance, March 31, 1925	42,656 32	
	$ 50,157 82	$ 50,157 82

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

133.—TSOOAHDIE (SEECHELT BAND), B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	2,117 52
Interest, 5 p.c. on $19,474.61	.....	973 73
Rents, $238.20; rebate stumping powder, $18.75	.....	256 95
Transfer from Trust Acct. 118, to amalgamate funds	.....	589 65
Medical attendance, $50; hospitals, $220.50; relief, $1,376.31.	1,646 81	
Balance, March 31, 1925	2,291 04	
	$ 3,937 85	$ 3,937 85

436.—TZEACHTEN BAND No. 13, B.C.

Collection: right of way	.....	50 00
Improvements, right of way	50 00	
	$ 50 00	$ 50 00

235.—UCLUELET BAND, B.C.

Capital—Timber dues, $3,053.95; right of way, $326.76	.....	3,380 71
Timber money distributed, $554.30; fire fighting, $87.65	641 95	
Advertising for tenders	16 50	
Balance, March 31, 1925	2,722 26	
	$ 3,380 71	$ 3,380 71
Interest—Intérêt—Right of way, $100; rent and license fee, $130.	.....	230 00
Balance, March 31, 1925	230 00	
	$ 230 00	$ 230 00

159.—UNION BAR BAND, B.C.

Capital—Balance, April 1, 1924	.....	4,563 20
Land payment, $2.40; timber dues, $1,396	.....	1,398 40
Timber money distributed	1,500 00	
Transfer from Trust Acct. 124, to close account	.....	440 17
Balance, March 31, 1925	4,901 77	
	$ 6,401 77	$ 6,401 77
Interest—Intérêt—Balance, April 1, 1924	.....	434 32
Interest, 5 p.c. on $4,997.52, $249.88; collections, $30.30	.....	280 18
Transfer to Trust Acct. 124, to close account	.....	161 83
Balance, March 31, 1925	876 33	
	$ 876 33	$ 876 33

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

333.—Upper Similkameen Indians, B.C.

Capital—Balance, April 1, 1924		.....		966 80
Balance, March 31, 1925		966 80		
	$	966 80	$	966 80
Interest—Intérêt—Balance, April 1, 1924		.....		2,823 66
Interest, 5 p.c. on $3,790.46		.....		189 52
Rents collected, $50; relief supplies, $18		18 00		50 00
Balance, March 31, 1925		3,045 18		
	$	3,063 18	$	3,063 18

287.—Village Island Band, B.C.

Capital—Balance, April 1, 1924, $14.25; timber dues, $194.02		.....		208 27
Balance, March 31, 1925		208 27		
	$	208 27	$	208 27
Interest—Intérêt—Balance, April 1, 1924		.....		2 25
Interest, 5 p.c. on $16.50		.....		83
Balance, March 31, 1925		3 08		
	$	3 08	$	3 08

390.—Wewayakum Reserve, B.C.

Capital—Balance, April 1, 1924		.....		9,164 91
Balance, March 31, 1925		9,164 91		
	$	9,164 91	$	9,164 91
Interest—Intérêt—Balance, April 1, 1924		.....		1,708 56
Interest, 5 p.c. on $10,873.47		.....		543 67
Rents collected, $80; rent money distributed, $700		700 00		80 00
Balance, March 31, 1925		1,632 23		
	$	2,332 23	$	2,332 23

313.—Whonoch Band, B.C.

Capital.—Balance, April 1, 1924		.....		1,270 23
Collections, timber dues		.....		69 33
Balance, March 31, 1925		1,339 56		
	$	1,339 56	$	1,339 56

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

313.—WHONOCH BAND, B.C.—*Conc.*

Interest—Intérêt—Balance, April 1, 1924	.....	120 72
Interest, 5 p.c. on $1,390.95, $69.55; rents, $180	.....	249 55
Hospitals, $127.35; relief, $59.60	186 95	
Rent money distributed	180 00	
Balance, March 31, 1925	3 32	
	$ 370 27	$ 370 27

414.—WITZAMAGON BAND, B.C.

Capital—Balance, April 1, 1924, $6,187.25; timber dues, $160.50	.....	6,347 75
Balance, March 31, 1925	6,347 75	
	$ 6,347 75	$ 6,347 75
Interest—Intérêt—Balance, April 1, 1924	.....	590 55
Interest, 5 p.c. on $6,777.80	.....	338 89
Medical attendance, $18; sidewalk, $510.20	528 20	
Repairs to saw mill	324 53	
Balance, March 31, 1925	76 71	
	$ 929 44	$ 929 44

125.—YALE INDIANS, (RUBY CREEK), B.C.

Capital—Balance, April 1, 1924	.....	1,476 69
Collections, right of way	.....	103 15
Machinery, $200; freight, $2.51	202 51	
Balance, March 31, 1925	1,377 33	
	$ 1,579 84	$ 1,579 84
Interest—Intérêt—Balance, April 1, 1924	.....	3 41
Interest, 5 p.c. on $1,480.10	.....	74 01
Rents collected, $12; relief supplies, $35.99	35 99	12 00
Balance, March 31, 1925	53 43	
	$ 89 42	$ 89 42

119.—YUQUOT INDIANS, B.C.

Balance, April 1, 1924	.....	39 82
Interest, 5 p.c. on $39.82, $1.99; relief, $21.40	21 40	1 99
Balance, March 31, 1925	20 41	
	$ 41 81	$ 41 81

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

224.—Gabriel Tenesco

Balance, April 1, 1924		.....		1,521 23
Interest, 5 p.c. on $1,521.23, $76.06; interest distributed, $72.		72 00		76 06
Balance, March 31, 1925		1,525 29		
	$	1,597 29	$	1,597 29

237.—John Bull Makateneni

Balance, April 1, 1924		.....		3,320 30
Interest, 5 p.c. on $3,320.30, $166.01; interest distributed, $164		164 00		166 01
Balance, March 31, 1925		3,322 31		
	$	3,486 31	$	3,486 31

96.—Marion Tenesco Commondo

Balance, April 1, 1924		.....		1,064 38
Interest, 5 p.c. on $1,064.38, $53.22; interest distributed, $48		48 00		53 22
Balance, March 31, 1925		1,069 60		
	$	1,117 60	$	1,117 60

238.—Mary Ann Makateneni

Balance, April 1, 1924		.....		1,511 84
Interest, 5 p.c. on $1,511.84, $75.59; interest distributed, $80.		80 00		75 59
Balance, March 31, 1925		1,507 43		
	$	1,587 43	$	1,587 43

99.—Peter Tenesco and Charlotte Tenesco Dubé

Balance, April 1, 1924		.....		1,032 65
Interest, 5 p.c. on $1,032.65, $51.63; interest distributed, $110.		110 00		51 63
Balance, March 31, 1925		974 28		
	$	1,084 28	$	1,084 28

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

442.—Blood Ranch Account

Balance, April 1, 1924	.....	2,474 86
Interest, 5 p.c. on $2,474.86, $123.74; collections, sales, $2,232.09	.....	2,355 83
Agent Faunt, balance of advance, 1923-24 refunded	.....	10 00
Assistant stockman at $35 per m., $420, at $25, $600	1,020 00	
Provisions, $493.40; hay, $700; salt, $77.25	1,270 65	
Lumber, $309.15; miscellaneous, repairs, etc., $261.83	570 98	
Balance, March 31, 1925	1,979 06	
	$ 4,840 69	$ 4,840 69

440.—Bull Fund Account.

Balance, April 1, 1924	.....	7,295 22
Interest, 5 p.c. on $7,295.22, $364.76; collections, $4,099.77	.....	4,464 53
Graham, W. M., balance of advance, 1923-24 refunded	.....	1,305 00
Bulls, 14, $2,103; keeping bulls, $183.10; sundry items, $55.25	2,341 35	
Balance, March 31, 1925	10,723 40	
	$ 13,064 75	$ 13,064 75

448.—Carlton Farm Account.

Balance, April 1, 1924	.....	1,233 66
Interest, 5 p.c. on $1,233.66, $61.68; repairs, $69.86	69 86	61 68
Balance, March 31, 1925	1,225 48	
	$ 1,295 34	$ 1,295 34

447.—File Hills Farm.

Balance, April 1, 1924	.....	10 71
Interest, 5 p.c. on $10.71, 54c.; labour, $9.60	9 60	54
Balance, March 31, 1925	1 65	
	$ 11 25	$ 11 25

11.—Five per cent Annuities—Annuités au taux de cinq pour cent

Balance, April 1, 1924	.....	620,400 10
Interest, 5 p.c. on $620,400.10	.....	31,020 01
Transfer of interest to the following Trust Accounts—		

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

11.—FIVE PER CENT ANNUITIES—*Conc.*—ANNUITÉS AU TAUX DE CINQ POUR CENT—*Fin*

2, Chips of Beausoleil, $1,716.74; 3, Chips of Nawash, $2,932.62	4,649 36	
4, Chips of Rama, $1,806; 5, Chips of Sarnia, $810.05	2,616 05	
6, Chips of Saugeen, $2,500; 7, Chips of Snake Island, $844.64.	3,344 64	
8, Chips of Thames, $2,400; 9, Chips of Wallpole Id., $1,800.	4,200 00	
17, Miss of Alnwick, $2,570; 18, Miss of Credit, $2,090	4,660 00	
19, Miss of Rice Lake, $961.76; 20, Miss of Mud Lake, $1,606.35	2,568 11	
21, Miss of Scugog, $391.90; 22, Mohawks of Quinté, $1,800	2,191 90	
23, Moravians of Thames	600 00	
26, Ojibbewas of Lake Huron	4,400 00	
79, Chippewas of Kettle Point and Stony Point	1,789 95	
Balance, March 31, 1925	620,400 10	
	$ 651,420 11	$ 651,420 11

460.—LYTTON RESIDENTIAL SCHOOL, B.C.—PENSIONNAT DE LYTTON, C.-B.

New England Co., grant for maintenance	.....	5,488 82
Current expenses, $1,350; seed, 500 lb., $150	1,500 00	
Ensilage cutter, $363.28; car and repairs, $932	1,295 28	
Balance, March 31, 1925	2,693 54	
	$ 5,488 82	$ 5,488 82

457.—MOHAWK RESIDENTIAL SCHOOL, ONT.—PENSIONNAT DE MOHAWK, ONT.

New England Co., grant for maintenance	.....	2,369 04
Current expenses, $1,115.77; roller, $60; wagon, $45	1,220 77	
Balance, March 31, 1925	1,148 27	
	$ 2,369 04	$ 2,369 04

443.—PEIGAN RANCH ACCOUNT.—COMPTE DU RANCHE PEIGAN.

Balance, April 1, 1924	.....	556 97
Interest, 5 p.c. on $556.97, $27.85; collections, $152	.....	179 85
Assistant stockman, 1 m., $35; provisions, $310.07	345 07	
Veterinary supplies, $153.55; miscellaneous items, $132.74	286 29	
Balance, March 31, 1925	105 46	
	$ 736 82	$ 736 82

INDIAN TRUST FUND-*Con.*—FONDS FIDUCIAIRE DES SAUVAGES-*Suite*

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

445.—Portage La Prairie Farm—Ferme de Portage la Prairie.

Balance, April 1, 1924, $224.66; interest, 5 p.c. on $224.66, $11.23	.....	235 89
Labour, $38.25; farm machinery, $13.15; lumber, $47.55.....	98 95	
Telephone, $41.10; miscellaneous items, $78.95.....	120 05	
Balance, March 31, 1925.....	16 89	
	$ 235 89	$ 235 89

310.—Prevention of Liquor Traffic—Mesures préventives contre le trafic des liqueurs

Crédit balance, April 1, 1924.....	.....	6,566 30
Interest—Intérêt 5 p.c. on $6,566.30, $328.32; fines collected, $9,831.07	.....	10,159 39
Legal services *re* liquor prosecutions: J. W. Wilton, Winnipeg, $1,409.77; small payments, $775.64.....	..... 2,185 41	
Constables services—		
Bear, S., $358.50; Bessaw, E., $165; Gould, J., $180; Hayes, L., $240; Jocks, J. K., $580; Lavine, Jas., $717; Pheasant, L., $100; Savage, H. J., $119.50; Thibeault, T., $120; Twance, P., $120; Vigneault, P., $175; 22 under $100, $557.68.....	3,432 68	
Travel and outlay of constables—		
Ackabee, M., $152.50; Bessaw, E., $351.55; various, $105.05..	609 10	
Repairs to jails, &c., $359.11; liquor analyses, $71.40.....	430 51	
Court dues, fees and moities of fines.....	1,600 85	
Expenses: Alberta police, $115.07; R.C.M.P., $972.70.....	1,087 77	
Refund to Casual Revenue for bonuses paid in 1923-24.....	849 99	
Credit balance, March 31, 1925.....	6,529 38	
	$ 16,725 69	$ 16,725 69

74.—Province of Quebec Indian Fund—Fond des Sauvages de la Province de Québec

Capital—Balance, April 1, 1924.....	.....	107,846 30
Balance, March 31, 1925.....	107,846 30	
	$ 107,846 30	$ 107,846 30
Interest—Intérêt—Balance, April 1, 1924.....	.....	30,510 02
Interest, 6 p.c. on $8,680, 5 p.c. on $129,676.32.....	.....	7,004 62
Collections	.....	36 25
Rev. J. de Gonzague, missionary St. Francis, 12m. to Dec. 31..	575 00	
Rev. C. Giroux, missionary Lorette, 12m. to Feb. 28.....	399 96	
Quebec Government, 50 per cent maintenance of insane.....	679 83	
Caughnawaga Hospital, increase of 25 cts. and 90 cts. in rates for year 1923-24.....	1,693 75	
Bécancour agency, seed, $23; Gaspé Indians, seed, $128.66....	151 66	
La Loutre Indians, seed, $60; Maniwaki agency, seed, $20.21.	80 21	

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Con.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Suite*

74.—PROVINCE OF QUEBEC INDIAN FUND—*Conc.*—FOND DES SAUVAGES DE LA PROVINCE DE QUÉBEC—*Fin*

Maria agency, seed & hay, $180.53; Restigouche agency, seed, $401.35	581 88	
Oka agency: sawing and hauling logs, $73.04, nursing, $44..	117 04	
Timiskaming agency, burial expenses	128 50	
Balance, March 31, 1925	33,143 06	
	$ 37,550 89	$ 37,550 89

201.—SAVINGS ACCOUNT.—COMPTE D'EPARGNES

Credit balance, April 1, 1924	.....	150,462 07
Interest, 5 p.c. on $150,462.07	.....	7,523 10
Collection on account of savings	.....	38,126 50
Payments on account of savings withdrawn	28,832 50	
Credit balance, March 31, 1925	167,279 17	
	$ 196,111 67	$ 196,111 67

455.—SOLDIER SETTLEMENT FUND—FONDS D'ETABLISSEMENT DES SOLDATS

Transfer from 1923-24	.....	1,485 18
Collections: loans, $26,539.68; insurance, $1,290.63	.....	27,830 31
Loans to Indian soldiers, $4,752.21; advertising, $15.53	4,767 74	
Cunningham and Sparks, Ottawa, insurance premiums	465 13	
Moses, E., inspector, services, m., $150, travel, $213.35	363 35	
Court fees, $14.40; miscellaneous items, $41.20	55 00	
Abraham, R. H., balance on hand, refunded, 1925-26	46 84	
Transfer to Soldier Settlement Board on account of collections in 1923-24	17,915 88	
Transfer to 1925-26	5,700 95	
	$ 29,315 49	$ 29,315 49

441.—STOCK SALES ACCOUNT.—COMPTES DES VENTES DE BÉTAIL

Credit balance, April 1, 1924	.....	3,738 71
Interest, 5 p.c. on $3,738.71	.....	186 94
Collections: loans, $508; sales, $150	.....	658 00
Horses, 6, $535; loans, $845	1,380 00	
Credit balance, March 31, 1925	3,203 65	
	$ 4,583 65	$ 4,583 65

INDIVIDUAL ACCOUNTS OF BANDS, ETC.—*Conc.*
COMPTES DE CHACUNE DES BANDES, ETC.—*Fin*

444.—STONY RANCH ACCOUNT.—COMPTE DU RANCH STONY

Credit balance, April 1, 1924, $41.84; interest, 5 p.c. on $41.84, $2.09	.....	43 93
Collections, $84; shoeing agency horses, $12	12 00	84 00
Credit balance, March 31, 1925	115 93	
	$ 127 93	$ 127 93

76.—SUSPENSE ACCOUNT—COMPTE PROVISOIRE

Northern Canada Power Co., compensation for flooding property	.....	500 00
Paid Alex Pahgenish, compensation for damages	500 00	
Morgan, C. E., agent, insurance payment	.....	159 25
Insurance paid to Mrs. Nelson Henhawk	159 25	
Department of Finance, Victory bond	.....	100 00
Victory bond paid to D. Gosnell	100 00	
Rent received from A. J. Boyd, $100; distributed, $100	100 00	100 00
Rent received from A. O'N. Daunt, $130; paid to Pat. Joe, $130	130 00	130 00
Collected for Canadian National Exhibition permits	.....	34 00
Paid to Canadian National Exhibition for permits	34 00	
Receipts: seed, $93.13; bank interest, $28.52; separator, $100	.....	221 65
Refund to Casual Revenue on account of seed interest and separator	221 65	
Receipts for maps, blue prints, &c	.....	119 86
Paid for maps, blue prints, &c	29 66	
Refund to Casual Revenue balance for maps, &c	90 20	
	$ 1,364 76	$ 1,364 76

265.—SWEET GRASS RESERVE, SASK.

Balance, April 1, 1924	.....	162 41
Interest, 5 p.c. on $162.41, $8.12; rents, $1,680	.....	1,688 12
Interest money distributed, $300; hospitals, $81.62	381 62	
Drugs, $8.50; burials, $46.75; sundry items, $17	72 25	
Balance, March, 31, 1925	1,396 66	
	1,850 53	1,850 53

ACCOUNTS IN WHICH NO TRANSACTIONS HAVE TAKEN PLACE DURING THE FISCAL YEAR

COMPTES OÙ IL N'A PAS ÉTÉ EFFECTUÉ DE TRANSACTIONS DURANT L'ANNÉE FINANCIÈRE

No. / N°	Name of Account / Titre du compte		Balance, April 1, 1924 / Solde 1er avril 1924	Interest / Intérêt	Balance, Mar. 31, 1925 / Solde 31 mars 1925
	Ontario				
257	Grassy Narrows Band, Ont.	Capital.	5 00	.....	5 00
		Interest.	0 25	0 26	0 51
72	Nipigon and Red Rock Band, Ont.	Capital.	324 96	.....	324 96
		Interest.	1 05	16 30	17 35
236	Pays Plat Band, Ont.	Capital.	107 33	.....	107 33
		Interest.	5 45	5 64	11 09
71	Pic Band, Ont.	Capital.	200 00	.....	200 00
		Interest.	10 00	10 50	20 50
			654 04	*32 70*	*686 74*
	Quebec—Québec				
70	Abitibi Indians, Que.	Capital.	190 34	.....	190 34
		Interest.	125 75	15 80	141 55
255	Mattagami Reserve, Que.		231 74	11 59	243 33
			547 83	*27 39*	*575 22*
	New Brunswick—Nouveau-Brunswick				
179	Big Cove Indians, N.B.	Capital.	161 26	.....	161 26
		Interest.	1 65	8 15	9 80
239	Buctouche Indians, N.B.	Capital.	214 58	.....	214 58
		Interest.	329 83	27 22	357 05
301	Canous Reserve, N.B.	Capital.	12 00	.....	12 00
		Interest.	109 64	6 08	115 72
165	Eel River Reserve, N.B.	Capital.	23 82	.....	23 82
		Interest.	9 70	1 68	11 38
399	Kingsclear Reserve, N.B.	Capital.	132 60	.....	132 60
		Interest.	5 47	6 90	12 37
272	Pabineau Reserve, N.B.	Capital.	703 17	.....	703 17
		Interest.	853 32	77 82	931 14
122	Pokemouche Reserve, N.B.	Capital.	102 20	.....	102 20
		Interest.	195 78	14 90	210 68
114	The Brothers' Reserve, N.B.		70 06	3 50	73 56
			2,925 08	*146 25*	*3,071 33*
	Nova Scotia—Nouvelle-Ecosse				
458	Chapel Island Reserve, N.S.		20 10	1 00	21 10
452	Colchester County Indians, N.S.	Capital.	3,126 40	.....	3,126 40
		Interest.	156 32	164 14	320 46
98	Cumberland County Indians, N.S.	Capital.	818 75	.....	818 75
		Interest.	17 74	41 83	59 57
66	Fairy Lake Indians, N.S.	Capital.	11,492 88	.....	11,492 88
		Interest.	3,144 21	731 85	3,876 06
315	Franklyn Manor Band, N.S.	Capital.	450 00	.....	450 00
		Interest.	301 45	37 57	339 02
362	Gold River Reserve, N.S.	Capital.	71 00	.....	71 00
		Interest.	4 82	3 79	8 61
421	Indian Brook Reserve, N.S.	Capital.	315 85	.....	315 85
		Interest.	53 94	18 49	72 43
164	Little South West Reserve, N.S.	Capital.	288 74	.....	288 74
		Interest.	181 46	23 51	204 97
89	Middle River Indians, N.S.	Capital.	423 50	.....	423 50
		Interest.	83 58	25 35	108 93
298	North Sydney Indians, N.S.		150 97	7 55	158 52
117	Wallabuck Lake Indians, N.S.		562 81	28 14	590 95
278	Whycocomagh Reserve, N.S.		23 18	1 16	24 34
			21,687 70	*1,084 38*	*22,772 08*

INDIAN TRUST FUND—*Con.*—FONDS FIDUCIAIRE DES SAUVAGES—*Suite*

ACCOUNTS IN WHICH NO TRANSACTIONS HAVE TAKEN PLACE DURING THE FISCAL YEAR—*Con.*

COMPTES OÙ IL N'A PAS ÉTÉ EFFECTUÉ DE TRANSACTIONS DURANT L'ANNÉE FINANCIÈRE—*Suite*

No. — N°	Name of Account — Titre du compte		Balance, April 1, 1924 — Solde 1er avril 1924	Interest — Intérêt	Balance, Mar. 31, 1925 — Solde 31 mars 1925
	Manitoba				
234	Beren's River Band, Man.	Capital.	330 82	.....	330 82
		Interest.	149 28	24 01	173 29
109	Bird Tail Sioux, Man.	Capital.	123 35	.....	123 35
		Interest.	5 13	6 42	11 55
335	Hollow Water Reserve, Man.	Capital.	1,376 66	.....	1,376 66
		Interest.	187 73	78 22	265 95
61	Little Saskatchewan Band, Man.		10 00	0 50	10 50
219	Oak Lake Sioux, Man.	Capital.	46 16	.....	46 16
		Interest.	17 23	3 17	20 40
338	Sandy Bay Reserve No. 7, Man.	Capital.	524 49	.....	524 49
		Interest.	52 63	28 86	81 49
185	Turtle Mountain Sioux, Man.	Capital.	2,839 70	.....	2,839 70
		Interest.	1,469 74	215 47	1,685 21
299	Water Hen River Band, Man.		4 40	0 22	4 62
			7,137 32	*356 87*	*7,494 19*
	Saskatchewan				
280	Beaver Lake Band, Sask.	Capital.	123 03	.....	123 03
		Interest.	6 15	6 46	12 61
180	Chipewyan Band, Sask.		11 55	0 58	12 13
271A	Fishing Lake Lease Account, Sask.		5,692 31	284 62	5,976 93
281	Keeheewin's Band, Sask.		62 43	3 12	65 55
264	Makwa Lake Bands 129 and 129A, Sask.	Capital.	179 00	.....	179 00
		Interest.	.....	8 95	8 95
230	Onion Lake Band, Sask.		5 00	0 25	5 25
181	Pelican Lake Reserve, Sask.		37 00	1 85	38 85
156	Red Pheasant's Band, Sask.		19 52	0 98	20 50
198	Wahpaton Sioux, Sask.		9 80	0 49	10 29
			6,145 79	*307 30*	*6,453 09*
	Alberta				
169	Alexis Band, Alta.	Capital.	689 60	.....	689 60
		Interest.	366 93	52 83	419 76
391	Ambrose Tête Noire Band, Alta.	Capital.	1,337 42	.....	1,337 42
		Interest.	718 97	102 82	821 79
403	Beaver Band, No. 152, Alta.	Capital.	4 00	.....	4 00
		Interest.	1 97	0 30	2 27
138A	Blackfoot Sinking Fund, Alta.		14,075 40	703 77	14,779 17
173A	Blood Sinking Fund, Alta.		7,706 44	385 32	8,091 76
140	Hudson's Hope Reserve No. 168, Alta.		255 26	12 76	268 02
376	Kinnasayas Reserve, Alta.	Capital.	6,324 60	.....	6,324 60
		Interest.	3,350 45	483 75	3,834 20
210A	Peigan Sinking Fund, Alta.		1,203 39	60 17	1,263 56
			36,034 43	*1,801 72*	*37,836 15*
	British Columbia—Colombie-Britannique				
356	Alberni Reserve, B.C.	Capital.	23 18	.....	23 18
		Interest.	5 67	1 44	7 11
420	Alexandria Reserve No. 1, B.C.	Capital.	221 50	.....	221 50
		Interest.	99 55	16 05	115 60
256	Anaham Band, B.C.		10 00	0 50	10 50
83	Andimaul Band, B.C.	Capital.	361 27	.....	361 27
		Interest.	.....	18 06	18 06
377	Bridge River Band, 17, B.C.		5 00	0 25	5 25

ACCOUNTS IN WHICH NO TRANSACTIONS HAVE TAKEN PLACE DURING THE FISCAL YEAR—*Con.*

COMPTES OÙ IL N'A PAS ÉTÉ EFFECTUÉ DE TRANSACTIONS DURANT L'ANNÉE FINANCIÈRE—*Suite*

No. — N°	Name of Account — Titre du compte		Balance, April 1, 1924 — Solde 1er avril 1924	Interest — Intérêt	Balance, Mar. 31, 1925 — Solde 31 mars 1925
	British Columbia–Coe.—*Colombie-Britannique*–Suite				
409	Burn's Lake No. 1, B.C.	Capital.	968 25	.....	968 25
		Interest.	615 64	79 20	694 84
58	Chillaheetsa Band, B.C.	Capital.	2 14	.....	2 14
		Interest.	5 77	0 40	6 17
382	Coryatsequa Reserve, B.C.	Capital.	297 10	.....	297 10
		Interest.	388 73	34 29	423 02
380	Duck Lake Reserve, B.C.	Capital.	1,021 90	.....	1,021 90
		Interest.	592 12	80 70	672 82
56	Fraser Lake Band, B.C.	Capital.	3,355 45	.....	3,355 45
		Interest.	.....	167 77	167 77
439	Gilford Island Band No. 1, B.C.	Capital.	1,273 94	.....	1,273 94
		Interest.	250 92	76 24	327 16
373	Hope Island Reserve, B.C.	Capital.	87 50	.....	87 50
		Interest.	22 89	5 52	28 41
149	Kanaka Band, B.C.	Capital.	352 50	.....	352 50
		Interest.	340 72	34 66	375 38
405	Kayoosh Reserve No. 1, B.C.	Capital.	163 44	.....	163 44
		Interest.	35 22	9 93	45 15
352	Kitseguecla Reserve, B.C.	Capital.	119 84	.....	119 84
		Interest.	6 14	6 30	12 44
367	Kitseguecla Reserve No. 2, B.C.	Capital.	282 84	.....	282 84
		Interest.	177 45	23 02	200 47
350	Kitsumkaylum Band, B.C.	Capital.	1,609 09	.....	1,609 09
		Interest.	1,235 22	142 22	1,377 44
351	Kitwanga Band, B.C.	Capital.	716 14	.....	716 14
		Interest.	1,050 16	88 32	1,138 48
431	Klaskino Reserve No. 1, B.C.	Capital.	165 40	.....	165 40
		Interest.	26 07	9 57	35 64
364	Kuthlath Reserve (Yale), B.C.	Capital.	122 80	.....	122 80
		Interest.	117 82	12 03	129 85
450	Kwatse Reserve No. 3, B.C.	Capital.	254 47	.....	254 47
		Interest.	55 43	15 49	70 92
291	Kwiahkah Band, B.C.	Capital.	435 96	.....	435 96
		Interest.	0 03	21 80	21 83
292	Little Lake Band, B.C.	Capital.	346 01	.....	346 01
		Interest.	216 97	28 15	245 12
329	Lower Similkameen Reserve Nos. 3, 5, 7, 8, B.C.	Capital.	584 25	.....	584 25
		Interest.	284 69	43 45	328 14
331	Lower Similkameen Reserve 10 and 10 B., B.C.	Capital.	606 25	.....	606 25
		Interest.	679 45	64 28	743 73
266	Lynacksun Band (Portier Pass Galiano) B.C.	Capital.	192 85	.....	192 85
		Interest.	94 44	14 36	108 80
404	Massett Reserve, B.C.		380 51	19 03	399 54
284	Miyuke Band, B.C.	Capital.	545 09	.....	545 09
		Interest.	56 58	30 08	86 66
344	Nanoose Reserve, B.C.	Capital.	206 60	.....	206 60
		Interest.	41 27	12 39	53 66
320	Niskat Band, B.C.		1,549 36	77 47	1,626 83
276	Niskeet Indians, B.C.		31 38	1 57	32 95
217	Niskonlith Band, B.C.	Capital.	1,685 10	.....	1,685 10
		Interest.	1,135 36	141 02	1,276 38
434	Nkaia (Lytton Reserve 25 and 26), B.C.	Capital.	753 60	.....	753 60
		Interest.	208 23	48 09	256 32
157	Ohamil Band, B.C.	Capital.	608 38	.....	608 38
		Interest.	30 39	31 94	62 33
416	Pibbets (Burns Lake No. 2), B.C.	Capital.	230 25	.....	230 25
		Interest.	128 20	17 92	146 12
415	Shushwap (Kootenay) Reserve, B.C.	Capital.	3 20	.....	3 20
		Interest.	18 87	1 10	19 97

ACCOUNTS IN WHICH NO TRANSACTIONS HAVE TAKEN PLACE DURING THE FISCAL YEAR—*Conc.*

COMPTES OÙ IL N'A PAS ÉTÉ EFFECTUÉ DE TRANSACTIONS DURANT L'ANNÉE FINANCIÈRE—*Fin*

No. / N°	Name of Account / Titre du compte		Balance, April 1, 1924 / Solde 1er avril 1924	Interest / Intérêt	Balance, Mar. 31, 1925 / Solde 31 mars 1925
	British Columbia—Conc.—*Colombie-Britannique*—Fin				
148	Siska Band, B.C.	Capital.	89 60		89 60
		Interest.	89 48	8 95	98 43
365	Siska Flat Reserve, No. 3, B.C.	Capital.	189 00		189 00
		Interest.	104 50	14 68	119 18
158	Skawahlook Reserve, B.C.	Capital.	100 00		100 00
		Interest.	15 64	5 78	21 42
381	Skidegate Reserve, B.C.		1,876 71	93 84	1,970 55
371	Skumalasph Reserve, B.C.	Capital.	4,188 71		4,188 71
		Interest.	731 27	246 00	977 27
150	Skuppa Band, B.C.	Capital.	84 50		84 50
		Interest.	150 14	11 73	161 87
388	Skutz Reserve, B.C.	Capital.	423 00		423 00
		Interest.	246 90	33 50	280 40
348	Skwulwailum (Squamish Reserve), B.C.		127 30	6 37	133 67
277	Soda Creek Reserve, B.C.	Capital.	16 05		16 05
		Interest.	3 32	0 97	4 29
379	Squamish Reserve, No. 3, B.C.	Capital.	127 50		127 50
		Interest.	1 50	6 45	7 95
163	Squawtits Band, B.C.	Capital.	666 02		666 02
		Interest.	43 07	35 45	78 52
396	Stellaquo Band, B.C.	Capital.	207 63		207 63
		Interest.	260 03	23 38	283 41
186	Stryen Reserve No. 9, B.C.		642 50	32 13	674 63
343	Tache or Tactee Reserve, B.C.		52 50	2 62	55 12
430	Toquart Reserve, B.C.	Capital.	224 65		224 65
		Interest.	73 00	14 88	87 88
314	Towinoch Band, B.C.	Capital.	20 00		20 00
		Interest.	19 01	1 95	20 96
204	Unpukpulquatum Band, B.C.		1,843 96	92 20	1,936 16
410	Williams Lake, No. 1, B.C.	Capital.	43 70		43 70
		Interest.	2 19	2 30	4 49
194	Yukon Indians, B.C.	Capital.	87 20		87 20
		Interest.	52 57	6 99	59 56
372	Zimagord Reserve, B.C.	Capital.	157 63		157 03
		Interest.	153 04	15 53	168 57
			40,606 36	*2,030 31*	*42,636 67*
	Miscellaneous—Divers				
252	Jocko McDougall		133 86	6 69	140 55
446	Pelly Farm Account		89 61	4 48	94 09
453	Qu'Appelle Crop Account		45 16	2 26	47 42
			268 63	*13 43*	*282 06*

Civil Service Commission: Rate of Pay for Position of Inspector of Construction

(Continuation of correspondence on page 1-190, Report for 1923-24)

AUDITOR GENERAL'S OFFICE, July 14, 1925.

SIR,—On October 4th, 1924, the Auditor General wrote you with regard to the rates of pay for the position of Inspector of Construction, asking the opinion of the Commission as to whether an inspector, employed more or less continuously, at a daily rate of $6 or $7 a day, could be paid up to $180 or $210 per month or whether the amount payable in any one month is limited by the monthly rate established by the Commission.

So far, no reply to this letter has been received at this office, and, as the question involved is one that comes up from time to time, a definite ruling thereon is requested.

Your obedient servant,

J. W. REID, *for A.G.*

The Secretary, Civil Service Commission.

CIVIL SERVICE COMMISSION, July 23, 1925.

DEAR SIR,—I am directed to acknowledge receipt of your letter of the 14th instant on the above subject, and to state that you will be further advised on the points you raise at an early date.

Yours very truly,

W. FORAN, *Secretary.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, October 12, 1925.

SIR,—On October 4th, 1924, and July 14th, 1925, I wrote you asking the opinion of the Commission as to whether an inspector of construction employed at a daily rate of $6 or $7 could be paid up to $180 to $210 per month or whether the amount payable in any one month was limited by the established monthly rate.

On July 23rd, 1925, you replied, stating that further information would be given at an early date.

I have received no further communication from you since and would be pleased if you would send me the information as soon as convenient.

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Secretary, Civil Service Commission.

NOTE BY A.G.—No reply has been received to date, Dec. 31, 1925.

Payments to Salaried Physician for Special Medical Services

(Continuation of correspondence on page 1-194, Report for 1923-24)

DEPARTMENT OF INDIAN AFFAIRS, December 13, 1924.

DEAR SIR,—With reference to request in your letter of the 2nd instant for a reply to a letter you wrote this Department on May 3, 1924, regarding payments to Dr. W. H. Woods, of Mount Brydges, I beg to say that on July 1, 1919, a new arrangement was made regarding the remuneration paid by this Department to Dr. Woods; it was decided to pay him salary at the rate of $1,700 per annum and in addition to give him an allowance of from $100 to $300 per annum, on account of epidemics.

This arrangement was the result of the Department's effort to curtail expenditures on account of epidemics and it was in effect before classification became effective. Recently, we made a new arrangement with Dr. Woods, with the approval of the Civil Service Commission, and we are now paying him salary at a higher rate, but giving him no allowance for work during epidemics.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Allowance to Commissioner W. M. Graham for use of Automobile

(Continuation of correspondence on page 1-200, Report for 1923-24)

DEPARTMENT OF INDIAN AFFAIRS, December 19, 1924.

DEAR SIR,—In reply to your letter of November 19th, regarding an allowance of $60 a month paid to Mr. W. M. Graham, Indian Commissioner at Regina, Sask., for the use of his automobile, I have to say that this allowance has been continued for some time, as an examination of our accounts will show. The allowance has been paid from the spring of 1918 by ministerial authority, and is intended to indemnify Mr. Graham for the use of his car on official business. From October 9, 1923, to February 29, 1924, he was, as you state, paid on a basis of trips actually made by him, but as this method was inconvenient, and did not appear to promise any saving, the former arrangement was resumed.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Regina Warehouse Account: Amounts due by Employees and others for Goods Purchased

(Continuation of correspondence on page 1-214, Report for 1923-24)

DEPARTMENT OF INDIAN AFFAIRS, February 10, 1925.

SIR,—Referring to your letter of the 27th June, particularly the closing paragraph thereof, I beg to say that your requirements as therein set forth were brought to the attention of Mr. W. M. Graham, Indian Commissioner,

Regina, and he has forwarded a duplicate statement, which I enclose, of the Regina warehouse accounts as at the 31st March, 1924, and the 31st December, 1924. Mr. Graham has drawn attention to information in the remark column to the effect that several of the accounts have since been paid and adjusted.

Your obedient servant,

J. D. McLEAN, *Asst. Deputy and Sec'y.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, February 11, 1925.

SIR,—I beg to acknowledge receipt of your letter of the 10th inst., enclosing a copy of a statement, received from Mr. Graham, of the Warehouse Accounts at Regina, with adjustments.

In this statement I notice amounts remaining unpaid by members of Mr. Graham's staff, as follows:—

E. S. Biggs, $16, $10.30 of which was incurred prior to April 1, 1924.
M. Christianson, $10.
W. J. Hay, $14.40, incurred prior to April 1, 1924.
E. O. Smitton, $24.15.

I think that it might be advisable to inform Mr. Graham that these amounts should be settled before the close of the current fiscal year.

I notice also that accounts amounting in all to $5,734.15, have been written off, the majority of such accounts being against Indian Agencies or Indian Schools. I understand that Mr. Graham has discretionary powers with regard to the issue of these stores to the Indians and Indian institutions and that he can determine what articles may be issued to the Indians free of charge and what on repayment. Articles issued to others than Indians however, should be issued on repayment only. In this connection I should like to be assured that all the charges written off were for goods distributed free of charge to Indians or held for such distribution and that none are for goods issued free of cost to employees or others. I should like special explanations of the following items which have been written off:—

R. E. Osborne	$ 88 70
J. B. Templeton	12 00
V. C. Wilson	31 95
Dr. Lane	50 00
Rev. Westgate	60 77

Your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, March 12, 1925.

SIR,—Referring to your letter of the 11th instant relating to Indian warehouse accounts at Regina, I beg to say that Mr. Indian Commissioner Graham was made aware of your requirements as therein set forth, and he has made the following report,—

"All the charges written off the warehouse books were for goods distributed free of charge to Indians or held for such distribution, and none are for goods issued free of cost to employees or others."

"In regard to the items about which special explanation is asked, I have to state that in the case of the item of $88.70 opposite the name of R. E. Osborn, this was originally charged in the books in error against his account personally, but the items which the charge in question covered were for re-sale to Indians, and to adjust Mr. Osborn's account the item was written off in like manner as a number of accounts were written off at other Agencies for articles sent for distribution among Indians."

"The item of $50 opposite the name of Dr. Lane represents a refund on account of dental chair sold to him; the original price of which was $200. After delivery of the chair to Dr. Lane, however, it was discovered that the seat was lacking, and $150 was accepted from him in full payment and the balance written off."

"The item of $60.77 opposite the name of Rev. T. B. Westgate represents articles shipped for use at the Elkhorn School, which he undertook to pay as an officer of the Missionary Society. It should have been charged against the Elkborn School and was written off as a free issue after it had been decided to treat in the same way other accounts at other schools."

"Mr. J. B. Templeton and Mr. V. C. Wilson were at one time clerks at the Qu'Appelle and Broadview Agencies respectively, and when their services were dispensed with it was found that the amounts set opposite their names were owing by them for goods supplied from the warehouse, but as at that time and subsequently it was found impossible to make collection the respective items were written off."

Mr. Graham concluded his report by stating that collection of the outstanding accounts named by you will be made before the close of the current fiscal year.

I may add it is hoped that you will find the foregoing information satisfactory.

Your obedient servant,

J. D. McLEAN, *Act. D.S.G.*

The Auditor General.

Note by A.G.—Outstanding account practically all collected.

Indian Trust Fund, Revenue: Asking for List of Leases

(Previous correspondence on page 1-221, Report for 1923-24)

AUDITOR GENERAL'S OFFICE, May 9, 1925.

SIR,—I beg to draw your attention to my letter of April 9th, 1924, in which I requested to be furnished with a list of all leases of Indian lands in force on April 1st, 1923, together with full particulars regarding the same, no reply to which has as yet been received.

In order to be in a position to examine, in a satisfactory manner, this part of the revenue of your department, I should be supplied, at regular intervals, with full particulars of all leases both as regards the terms of each lease and the payments that have been received on account thereof. I have accordingly now to request that you furnish me with a list of all leases in force on April

1st, 1924, giving in each case the terms of the lease with the amount due at that date and any payments that may have been received since, and also full particulars with regard to all leases that may have been entered into subsequently.

I have further to request that in future monthly statements be sent this office showing in detail all transactions that have taken place during the preceding month with regard to leases.

Your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, May 18, 1925.

SIR,—I beg to acknowledge the receipt of your letter of May 9th on the above subject.

I have pleasure in stating that this Department will co-operate with your officers in carrying out a scheme for the audit of Indian leases which will be mutually satisfactory.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Auditor General.

Indian Trust Fund Revenue: Information desired in connection with Leases on a Crop Share Basis

(Continuation of correspondence on page 1-222, Report for 1923-24)

DEPARTMENT OF INDIAN AFFAIRS, December 22, 1924.

SIR,—In your letter of May 20th last you requested to be furnished with certain information relative to the issuing of crop share leases by Commissioner W. M. Graham, of Regina, in connection particularly with certain land sales on the Blackfoot Indian Reserve. I now have pleasure in supplying you with the desired information.

In a number of cases crop share leases have been granted and approved by this Department on the basis of one-third of the crop or its value being paid to the Department for the purpose of being credited to the sale account. These leases are subject to careful supervision and an inspector has been employed temporarily for the purpose of checking crop condition and to see that proper and sufficient return is made to the Department in accordance with the terms of the lease. Threshing operations are checked over in order that we may know just what amount of grain has been harvested and the amount to which the Department is, therefore, properly entitled. The whole crop is marketed by the lessee, and elevator receipts handed to our official covering the amount of the Department's share. Of course it is not possible for the Department to

receive payment immediately following threshing operations, as it is sometimes advisable to defer settlement for a short time in order that both the farmer and the Department may benefit from subsequent market fluctuations. It has not been considered necessary to make provision in crop share leases for the carrying of hail insurance by the lessee.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

Contract: Bersimis combined Day School and Teacher's Residence

AUDITOR GENERAL'S OFFICE, September 16, 1925.

SIR,—Let me direct your attention to the payments made to A. Amyot, in connection with the contract for the construction of a combined day school and teacher's residence on the Bersimis Indian Reserve.

The contract price for this work was $28,980, but extras have been added to the amount of $3,819.07, making the total payments to the contractor, $32,799.07.

The contract copy sent me states that the contractor agrees to do all the work and provide all the materials of the best kind shown in the drawings and described in the specifications marked "A" and "B" respectively and signed by the contractor. These specifications are essential parts of the contract and are necessary for the proper examination of the accounts.

Other Departments submit progress estimates on contract work to this office for examination and certification prior to payment, and I am of opinion a similar course should be adopted by your Department.

Has the contractor furnished security for the proper performance of his contract and if so please let me know the disposition made of such security.

Your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, September 23, 1925.

SIR,—I am in receipt of your letter of the 16th instant with reference to the contract work for the Bersimis combined day school and teachers' residence, completed in August, 1924.

In reply I beg to say that all extras which were awarded to the contractors in connection with this building were in the nature of additional works not included in the specifications or plan. I am, therefore, sending you as per your request, a copy of the plan and specifications for verification, under separate cover.

Your obedient servant,

A. P. MACKENZIE,

for Asst. Deputy and Sec'y.

The Auditor General.

AUDITOR GENERAL'S OFFICE, September 25, 1925.

SIR,—I beg to acknowledge receipt of your letter of the 23rd inst. transmitting specifications for the combined day school and teacher's residence at Bersimis and stating that none of the extras were included in the specification.

For a proper audit of extra work on a contract, it is essential to know whether these extras were properly authorized by the architect prior to their performance, or were undertaken by the contractor and authorized at some subsequent date. Written orders from the architect should be supplied for all extras.

Your letter contains no information regarding the security which should have been furnished nor of the disposition of that security.

Your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, October 1, 1925.

DEAR SIR,—As requested by your letter of the 25th ultimo, I beg to say in connection with the contract for the erection of the combined day school and teachers' residence at Bersimis, Que., that the necessary security was furnished by the contractors, and deposited with the Finance Department until the work was fully completed and satisfactory to the Department.

Yours truly,

F. H. PAGET, *Chief Accountant.*

The Auditor General.

Grant towards erection of Wing, St. Bruno's Residential School

AUDITOR GENERAL'S OFFICE, June 16, 1924.

SIR,—Cheque No. 6370 issued in March last and charged against the vote for Indian Education is for the payment of $10,775.85 to Rev. C. Falher, O.M.I., as a grant towards the erection of a wing at St. Bruno's Residential School which was destroyed by fire during the winter of 1923-24.

According to the vouchers submitted in support of this payment, your department, with the approval of the Superintendent General of Indian Affairs offered the Bishop of Athabasca a grant of $12,000 towards the re-building. The church authorities were to be responsible for the labour on the building and were to present receipted accounts for the material purchased and for the freighting. The

payment in question represents the receipted accounts that have been presented, but a number of the receipted accounts attached to the vouchers indicate the total amount paid, without giving any particulars as to the quantity and prices of the materials furnished.

I am of opinion that the authority of the Governor in Council should have been obtained before an expenditure of this nature was incurred.

Your obedient servant,

WM. KEARNS, *Asst. A. G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, June 24, 1924.

DEAR MR. KEARNS,—I beg to acknowledge receipt of your letter of the 16th instant with reference to the payment by this Department of a grant toward the erection of a wing at St. Bruno's Boarding School. I have noted for future reference your opinion that the authority of the Governor in Council should be obtained before expenditures of this nature are incurred.

Yours very truly,

D. C. SCOTT, *D.S.G.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, June 26, 1924.

SIR,—I am in receipt of your letter of the 24th inst., replying to mine of the 16th with reference to a grant towards the erection of a wing at St. Bruno's Boarding School.

In your reply you state that you have noted for future reference my opinion that the authority of the Governor in Council should be obtained before expenditures of this nature are incurred.

While my previous letter did not so definitely state, still it was intended to express my opinion, not only that all future payments of a like nature should be authorized by the Governor in Council, but also that such authority should be obtained for the particular payment in question. I have accordingly to request that you take the necessary steps to obtain the approval of the Governor in Council to this grant to St. Bruno's School.

Your obedient servant,

WM. KEARNS, *Asst. A. G.*

The Deputy Superintendent General, Indian Affairs.

Indian Trust Fund: Refund of Payments made on Purchase of Land

AUDITOR GENERAL'S OFFICE, October 12, 1925.

SIR,—In 1911 two quarter-sections on the Blackfoot Reserve were sold to Arthur M. Grace of Medicine Hat for Krapfel and Grace under sales Nos. 242 and 243 for $4,080 and $4,140 respectively.

The terms of payment, apparently, were ten per cent on date of purchase and the balance in nine equal annual payments, with interest at five per cent per annum on the unpaid balances.

Three annual payments were made on each contract but the interest, only, was paid in each case in the fourth year. On principal account $1,224, was paid on sale No. 242 and $1,242 on sale No. 243, making a total of $2,466 on the two sales.

No further payments were made, and these sales have been cancelled recently and the lots resold.

Cheque No. 1822 of the Indian Trust Fund, 1924-25, was issued Lorne M. Laidlaw, for an amount of $2,466, being in full of the claim of Krapfel and Grace. This is the amount paid on the principal account under the sales contracts Nos. 242 and 243.

Please let me know the authority for the cancellation of these sales and the refund of the amounts paid thereon.

Your obedient servant,

WM. KEARNS, *Asst. A. G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, October 14, 1925.

SIR,—I have before me your letter of the 12th instant, with reference to the above matter, and inquiring under what authority these land sales were cancelled and refund made of the amounts paid thereon.

Cancellation of these sales was made under authority of section 61 of the Indian Act, and refund of amount of principal paid thereon was made on order of the Superintendent General based on advice of the Department of Justice as set forth in letter dated February 12, 1924.

I may say that this information has already been given to an employee of your Department.

Your obedient servant,

J. D. McLEAN, *Act. D.S.G.*

The Assistant Auditor General.

AUDITOR GENERAL'S OFFICE, November 11, 1925.

SIR,—I beg to acknowledge receipt of your letter of October 14th with reference to the refund of payments made on the purchase of Blackfoot Reserve Lands by Krapfel and Grace.

You state that this refund was made on order of the Superintendent General based on advice of the Department of Justice as set forth in letter dated February 12th, 1924.

I shall be obliged if you will send me a certified copy of the opinion of the Department of Justice to which you refer.

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Deputy Superintendent General, Indian Affairs.

DEPARTMENT OF INDIAN AFFAIRS, November 13, 1925.

SIR,—In reply to your letter of the 11th instant, in the above matter, I enclose herewith certified copies of the documents requested.

Your obedient servant,

D. C. SCOTT, *Deputy Superintendent General.*

The Asst. Auditor General.

OTTAWA, February 12, 1924.

SIR,—I have the honour to acknowledge the receipt of your letter of 2nd instant—104A-1-17—with respect to the sale and cancellation of the W. ½ 32-20-23, W.P.M., in the Blackfoot Reserve, in the Province of Alberta, in which you request to be advised as to whether the cancellation was valid under the provisions of the Indian Act, and if so whether the purchasers are entitled to any refund.

In reply I beg to state that the validity of the cancellation is not free from doubt as I am disposed to think that the interested parties should have been given an opportunity to be heard and present their views and any evidence, if any, they may have had on their own behalf before the Superintendent General or the Deputy Superintendent General decided to annul the sale. The fact that section 61 provides that the Superintendent must be "satisfied" before he has power to cancel seems to imply that he is required to hear all the parties before he proceeds to cancel the sale. In view of the doubt as to the validity of the cancellation and the resale of the lands to another person, I would recommend that your department make an effort to compromise the matter by refunding a portion of the purchase price paid by the assignees or the whole of the amount if it be necessary to effect a settlement. My attention has been directed to an opinion given by this department to your department in 1892 upon a similar provision in the Indian Act then in force from which it appears that the writer of the opinion has no doubt that the cancellation could be made ex parte. I am not prepared to adopt that opinion especially as the courts since the date of that opinion seem to lean more against the forfeiture of rights acquired without giving parties interested an opportunity to be heard. I would recommend that in future the department notify the parties interested of the

intention of the department to cancel and give them an opportunity to be heard. The department should specify the time and place of the hearing. The hearing can take place probably more conveniently in your department but in any case ample time should be given prior to the hearing, and when a cancellation takes place those interested should be made aware of it by notice or otherwise.

Papers returned,

I have the honour to be, sir,

Your obedient servant,

E. L. NEWCOMBE.

The Deputy Superintendent General, Indian Affairs.

OTTAWA, December 18, 1924.

DEAR SIR,—I beg to acknowledge the receipt of your letter of 2nd instant —104A-1-17—upon the subject of the cancellation of the sale of the W. ½ 32-20-23 W. 4 M., in the Blackfoot Reserve, in the Province of Alberta. You state that the amount of the purchase money, $2,466, paid to the Department, has been returned to the assignee who now demands a further sum of $1,006.40, representing the interest on the sum referred to from the dates of payments to the date of cancellation. You wish to know whether this further sum now demanded could be legally taken from the funds of the band and paid to the applicant, having regard to the provisions of sec. 61 of the Indian Act as enacted by sec. 4, Chap. 47, 1924.

In reply I beg to state that the answer should be in the negative. It is, of course, as was pointed out in the letter from this department of the 12th February last, doubtful whether the cancellation of the sale made by the department was effective, but the provisions of sec. 61, referred to, rendered the cancellation valid. The payment of the principal, however, was made before the passing of the Act, which was assented to on the 19th July, 1924, and no exception can therefore be taken to the refunding of the principal but the claim now for interest cannot be legally made.

Yours truly,

W. STUART EDWARDS, *D.M.J.*

Commission du Service civil: Traitement d'un inspecteur de construction

(Suite de la correspondance figurant à la page I-225 du Rapport 1923-24)

BUREAU DE L'AUDITEUR GÉNÉRAL, 14 juillet 1925.

MONSIEUR,—Le 4 octobre 1924, l'Auditeur général vous a écrit au sujet du traitement attaché à la position d'inspecteur de construction, demandant l'opinion de la Commission quant à savoir si un inspecteur, employé plus ou moins continuellement à un traitement quotidien de $6 ou $7 par jour, pouvait recevoir jusqu'à $180 ou $210 par mois ou si le montant payable dans un mois se limite au taux mensuel établi par la Commission.

Jusqu'ici, notre bureau n'a reçu aucune réponse à cette lettre, et comme la question dont il s'agit revient de temps à autre, nous aimerions avoir une décision précise à ce sujet.

Je suis, monsieur, votre obéissant serviteur,

J. W. REID, *pour l'A.G.*

Le Secrétaire de la Commission du Service civil.

COMMISSION DU SERVICE CIVIL, le 23 juillet 1925.

CHER MONSIEUR,—On me prie d'accuser réception de votre lettre du 14 courant sur la question dont il est fait mention ci-haut et de vous faire savoir qu'on vous avisera bientôt sur les points que vous avez soulevés.

Votre tout dévoué,

W. FORAN, *secrétaire.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 octobre 1925.

MONSIEUR,—Le 4 octobre 1924 et le 14 juillet 1925, je vous ai écrit pour demander l'opinion de la Commission sur la question de savoir si un inspecteur de construction employé à un traitement de $6 ou $7 par jour pouvait recevoir jusqu'à $180 et $210 par mois, ou si la somme payable dans un mois est limitée par le taux mensuel établi.

Le 23 juillet 1925, vous avez répondu en disant que vous nous donneriez de nouveaux renseignements sous peu.

Je n'ai reçu aucune communication de votre part depuis. J'aimerais que vous m'envoyiez ces renseignements aussitôt que possible.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Secrétaire de la Commission du Service civil.

NOTE DE L'A.G.—Au 31 décembre 1925, aucune réponse n'avait été reçue à cette lettre.

Paiements à un médecin salarié pour services médicaux spéciaux

(Suite de la correspondance figurant à la page I-229, Rapport de 1923-24)

DÉPARTEMENT DES AFFAIRES INDIENNES, le 13 décembre 1924.

CHER MONSIEUR,—Me reportant à votre lettre du 2 courant par laquelle vous demandez une réponse à une lettre antérieure que vous avez écrite à notre département le 3 mai 1924, au sujet de paiements faits au Dr W. H. Woods, de Mount-Brydges, je dois dire que le 1er juillet 1919 on a fait un nouvel arrangement concernant la rémunération des services du Dr Woods par notre département. On a décidé de lui accorder un traitement de $1,700 par année et, en outre, une allocation de $100 à $300 par année, lors des épidémies.

Cet arrangement a résulté de l'effort tenté par le département pour réduire les dépenses relatives aux épidémies et il a été effectif avant la mise en vigueur de la classification. Récemment, nous avons fait un nouvel arrangement avec le Dr Woods, avec l'approbation de la Commission du Service civil. Nous lui payons maintenant un traitement plus élevé, mais il ne reçoit pas d'allocation pour son travail pendant les épidémies.

Votre tout dévoué,

D. C. SCOTT, *D.S.G.*

L'Auditeur général adjoint.

Allocation au Commissaire W. M. Graham pour l'usage de son automobile

(Suite de la correspondance figurant à la page I-235, Rapport de 1923-24)

DÉPARTEMENT DES AFFAIRES INDIENNES, le 19 décembre 1924.

CHER MONSIEUR,—En réponse à votre lettre du 19 novembre concernant une allocation de $60 par mois accordée à M. W. M. Graham, commissaire des Indiens à Régina, Sask., pour l'usage de son automobile, je dois dire que cette allocation lui a été payée il y a quelque temps, comme l'indiquent nos comptes. Cette somme lui a été remise au printemps de 1918, par l'autorisation du ministère, et elle a pour but de le dédommager pour l'usage de son auto pendant ses voyages officiels. Du 9 octobre 1923 au 29 février 1924, on le payait au voyage, mais comme ce mode était incommode et ne semblait pas plus économique, nous sommes revenus à l'arrangement primitif.

Votre tout dévoué,

D. C. SCOTT, *D.S.C.*

L'Auditeur général adjoint.

Compte de l'Entrepôt de Régina: Montants dus par des employés et autres pour achats de marchandise

(Suite de la correspondance à la page I-248, Rapport de 1923-24)

DÉPARTEMENT DES AFFAIRES INDIENNES, le 10 février 1925.

MONSIEUR,—Relativement à votre lettre du 27 juin, et tout particulièrement au sujet du dernier paragraphe de celle-ci, je vous ferai remarquer que j'ai attiré l'attention de M. W. M. Graham, commissaire des Indiens à Régina, sur vos

remarques. Il m'a transmis un état en double, que j'inclus, des comptes de l'entrepôt de Régina au 31 mars 1924, et au 31 décembre 1924. M. Graham nous prie de prendre connaissance des renseignements contenus dans la colonne des remarques où il est démontré que plusieurs de ces comptes ont depuis été payés et réglés.

Votre obéissant serviteur,

J. D. McLEAN, *sous-surintendant adj. et sec.*

L'Auditeur général.

BUREAU DE L'AUDITEUR, 11 février 1925.

MONSIEUR,—Je vous accuse réception de votre lettre du 10 courant, ainsi que copie de l'état transmis par M. Graham concernant les comptes de l'entrepôt de Régina, avec les règlements effectués.

Dans cet état je relève les montants suivants qui n'ont pas encore été payés par des membres du personnel de M. Graham:

E. S. Biggs, $16, dont la somme de $10.30 représente une dépense antérieure au 1er avril 1924.

M. Christianson, $10.

W. J. Hay, $14.50, dépense faite avant le 1er avril 1924.

E. O. Smitton, $24.15.

Il serait bon d'avertir M. Graham, je crois, que ces comptes devraient être réglés avant la fin de l'année financière courante.

Je constate également que des comptes formant la somme totale de $5,734.15 ont été biffés, dont la majeure partie était due par des agences et des écoles indiennes. Je comprends que M. Graham peut, à sa discrétion, distribuer ces effets aux Indiens et aux institutions indiennes et déterminer quels sont ceux qui seront distribués gratis ou contre remboursement. Cependant les effets fournis à d'autres qu'aux Indiens, ne peuvent l'être que contre remboursement. A ce sujet j'aimerais à être assuré que tous les comptes biffés l'ont été pour des effets distribués gratuitement aux Indiens ou gardés à cette fin et qu'il ne s'agit aucunement d'effets fournis gratuitement à des fonctionnaires ou à d'autres. Je désirerais des explications au sujet des item suivants qui ont été biffés:

R. E. Osborne	$88 70
J. B. Templeton	12 00
V. C. Wilson	31 95
Dr. Lane	50 00
Rev. Westgate	60 77

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Surintendant général adjoint des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, 12 mars 1925.

MONSIEUR,—Me reportant à votre lettre du 11 courant concernant les comptes de l'entrepôt des Indiens à Régina, je vous ferai remarquer que M. Graham, le commissaire des Indiens, a pris connaissance de votre lettre et fait le rapport suivant:—

"Tous les comptes biffés l'ont été pour des effets distribués gratuitement aux Indiens ou gardés à cette fin et il ne s'agit aucunement d'effets fournis gratuitement à des fonctionnaires ou à d'autres."

Suivent les explications désirées, tout particulièrement au sujet de certains comptes: "En ce qui concerne les $88.70 portés au compte de R. E. Osborne, je vous ferai remarquer que cette somme a été inscrite par erreur au compte personnel de M. Osborne. Il s'agit d'effets revendus aux Indiens, et nous avons ainsi biffé ce montant, comme l'ont été un certain nombre de comptes aux autres agences, pour des effets qui devaient être distribués aux Indiens.

"La somme de $50, au compte du Dr Lane, représente un remboursement effectué sur le prix de vente d'une chaise de dentiste. On la lui avait vendue $200 d'abord, mais on découvrit, après l'avoir livrée, que le siège manquait, et on accepta la somme de $150 en règlement et ainsi il fallut biffer la différence.

"La somme de $60.77, au compte du Rév. T. B. Westgate, représente des effets expédiés à l'école d'Elkborn, que ce révérend monsieur s'était engagé à payer en sa qualité d'officier d'une société de missionnaires. On aurait dû la porter au compte de l'école d'Elkborn et elle fut biffée comme distribution gratuite lorsqu'on décida de traiter ce compte comme ceux des autres écoles.

"M. J. B. Templeton et M. V. C. Wilson étaient autrefois commis aux agences de Qu'Appelle et de Broadview respectivement, et lorsqu'ils furent renvoyés on constata qu'ils devaient les sommes en question pour des marchandises obtenues de l'entrepôt. Mais comme nous n'avons pu, alors ni subséquemment, obtenir remboursement, nous avons biffé ces sommes."

M. Graham termine son rapport en disant que les comptes en souffrance, dont vous faites mention, seront réglés avant la fin de l'année financière.

J'espère que les renseignements susmentionnés seront de nature à vous satisfaire.

Votre obéissant serviteur,

J. D. McLEAN, *S.S.G. adj.*

L'Auditeur général.

NOTE DE L'A.G.—Les comptes en souffrance ont pratiquement tous été réglés.

Compte de Fiducie des Indiens, Réserve: Liste des Baux

(Suite de la correspondance à la page I-256, Rapport de 1923-24)

BUREAU DE L'AUDITEUR GÉNÉRAL, le 9 mai 1925.

MONSIEUR,—Je me permettrai d'attirer votre attention sur ma lettre du 9 avril 1924. Je vous y demandais de me fournir une liste de tous les baux de terres d'Indiens en vigueur au 1er avril 1923, ainsi que tous les détails s'y rapportant, et je n'ai pas encore reçu de réponse.

Afin de pouvoir examiner d'une manièree satisfaisante cette partie du revenu de votre département, il me faudrait à intervalles réguliers des détails complets sur tous les baux, détails relatifs aux termes de chaque bail et aux

paiements reçus à compte. C'est pourquoi je vous demande aujourd'hui de me fournir une liste de tous les baux en vigueur au 1er avril 1924, avec, dans chaque cas, les termes du bail ainsi que le montant dû à cette date et tous paiements faits subséquemment, de même que des détails complets sur les baux qui ont été passés depuis cette date.

Vous voudrez bien aussi transmettre à l'avenir à ce bureau des relevés mensuels signalant en détail toutes les transactions faites durant le mois précédent et se rapportant aux baux.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Surintendant général adjoint des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, 18 mai 1925.

MONSIEUR,—Je vous accuse réception de votre lettre du 9 mai relative à la question ci-haut mentionnée.

Je suis heureux de déclarer que ce département travaillera de concert avec vos officiers pour adopter un plan destiné à vérifier les baux des Indiens d'une manière qui sera satisfaisante pour tous.

Votre bien dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général.

Revenu du fonds de fiducie des Indiens; renseignements désirés au sujet des baux pour métayage

(Suite de la correspondance de la page I-256, Rapport 1923-24)

DÉPARTEMENT DES AFFAIRES INDIENNES, 22 décembre 1924.

MONSIEUR,—Dans votre lettre du 20 mai dernier, vous m'avez demandé de vous fournir certains renseignements relatifs à l'émission de baux de métayage par le commissaire W. M. Graham, de Régina, et en particulier au sujet de certaines ventes de terres sur la réserve des Indiens Pieds-Noirs. J'ai le plaisir de vous donner dans la présente les renseignements désirés.

Dans un bon nombre de cas, les baux de métayage ont été accordés et approuvés par ce département sur la base d'un tiers de la récolte ou de sa valeur payée au département pour être portée au crédit du compte de vente. Ces baux sont assujetis à une surveillance attentive de la part d'un inspecteur employé temporairement dans le but de s'assurer des conditions de la récolte et de voir à ce qu'un rapport convenable et suffisamment détaillé soit envoyé au département conformément aux termes des baux. Les travaux de battage sont surveillés afin de savoir au juste la quantité de grain récolté et le montant que le département a, par suite, droit de toucher. Toute la récolte est mise sur le marché par le métayer et les reçus d'élévateurs sont remis à notre fonctionnaire pour couvrir la

part du département. Certes, il n'est pas possible que le département reçoive le paiement immédiat après les travaux de battage, vu qu'il est parfois préférable de différer le règlement pour quelque temps, afin de faire profiter le métayer et le département des fluctuation du marché. On n'a pas cru nécessaire d'insérer dans les baux une clause pour obliger le métayer à prendre une assurance contre la grêle.

Votre bien dévoué,

D. C. SCOTT, *S.S.G.*

L'Auditeur général.

Contrat: Externat combiné avec résidence de l'instituteur à Bersimis

BUREAU DE L'AUDITEUR GÉNÉRAL, 16 septembre 1925.

MONSIEUR,—Permettez-moi d'attirer votre attention sur les paiements faits à A. Amyot, au sujet du contrat pour la construction d'un externat combiné avec une résidence pour l'instituteur sur la réserve de Bersimis.

Le prix du contrat pour cette construction était de $28,980, mais il a été ajouté des suppléments pour un montant de $3,819.07 ce qui forme une somme totale de $32,799.07 payée à l'entrepreneur.

La copie du contrat que vous m'avez envoyée stipule que l'entrepreneur consent à faire tous les travaux et à fournir tous les matériaux de la meilleure qualité désignés sur les plans et décrits dans les devis marqués "A" et "B" respectivement et signés par l'entrepreneur. Ces devis forment une partie essentielle du contrat et sont nécessaires pour l'examen des comptes.

Les autres départements soumettent à ce bureau pour les faire examiner et approuver avant paiement des rapports sur le progrès des travaux, et je suis d'avis que votre département devrait adopter une méthode semblable.

L'entrepreneur a-t-il donné une garantie pour la bonne exécution de son contrat? Dans l'affirmative, veuillez me dire ce qu'on a fait de cette garantie.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Surintendant général adjoint des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, le 23 septembre 1925.

MONSIEUR,—J'ai reçu votre lettre du 16 courant au sujet d'un contrat pour la construction d'un bâtiment devant servir à la fois d'école et de résidence pour l'instituteur à Bersimis, travaux terminés en août 1924.

En réponse, je puis vous dire que tous les suppléments accordés à l'entrepreneur au sujet de cette construction comportent tous des travaux additionnels non compris dans les devis et les plans. C'est pourquoi, je vous envoie, sous un autre pli, une copie des plans et devis pour vérification.

Votre obéissant serviteur,

A. P. MACKENZIE, *pour le sous-sur. et sec.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 septembre 1925.

MONSIEUR,—J'ai l'honneur de vous accuser réception de votre lettre du 23 courant contenant les devis relatifs à la construction devant servir à la fois d'école et de résidence pour l'instituteur à Bersimis et disant que ces devis ne faisaient aucune mention des travaux supplémentaires.

Afin de procéder à un apurement convenable des travaux supplémentaires relevant d'un contrat quelconque il est essentiel de savoir si ces travaux supplémentaires ont été autorisés par l'architecte avant leur exécution ou s'ils ont été effectués par l'entrepreneur et approuvés à une date ultérieure. Des instructions écrites doivent provenir de l'architecte dans le cas de tout ouvrage supplémentaire.

Votre lettre ne contient aucun renseignement au sujet des garanties à fournir ni sur l'emploi qui en a été fait.

Je demeure, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Surintendant général adjoint des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, 1er octobre 1925.

MONSIEUR,—Conformément au désir que vous avez exprimé dans votre lettre du 25 écoulé, je dois vous informer que relativement au contrat accordé pour la construction d'un édifice devant servir à la fois d'école et de résidence pour l'instituteur à Bersimis, Qué., les garanties nécessaires ont été fournies par les entrepreneurs et déposées au ministère des Finances, en attendant la fin des travaux, et jusqu'à ce que le ministère les ait déclarés satisfaisants.

Bien à vous,

F. H. PAGET, *comptable en chef.*

L'Auditeur général.

Octroi aux fins de construction d'une aile au pensionnat de St-Bruno

BUREAU DE L'AUDITEUR GÉNÉRAL, le 16 juin 1924.

MONSIEUR,—Le chèque n° 6370 émis en mars dernier et imputé sur le crédit destiné à l'Instruction des Sauvages est pour couvrir le paiement de $10,775.85 au révérend Père C. Falher, O.M.I., à titre d'octroi pour les fins de construction d'une aile au pensionnat de St-Bruno qui a été détruite par un incendie pendant l'hiver de 1923-24.

D'après les pièces justificatives soumises à l'appui de ce paiement, votre département, avec la sanction du surintendant général des Affaires indiennes, avait offert à l'évêque d'Athabasca un octroi de $12,000 pour les fins de reconstruction. Les autorités ecclésiastiques devaient se charger de la main-d'œuvre pour ces travaux et présenter les comptes dûment acquittés pour les matériaux

achetés et transportés. Le paiement en question représente les comptes acquittés qui ont été soumis mais un certain nombre des reçus attachés aux pièces justificatives n'indiquent que le montant total qui a été payé sans donner les détails quant à la quantité et au prix des matériaux fournis.

C'est mon opinion que l'on aurait dû obtenir l'autorisation du Gouverneur en conseil avant d'encourir une dépense de ce genre.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Surintendant général adjoint des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, 24 juin 1924.

CHER M. KEARNS,—J'ai l'honneur de vous accuser réception de votre lettre du 16 courant relativement à l'octroi payé par ce département pour les fins de construction d'une aile au pensionnat de St-Bruno. Je prends note pour les cas à venir de votre opinion relativement à la nécessité d'obtenir l'autorisation du Gouverneur en conseil avant d'encourir des dépenses de ce genre.

Bien à vous,

D. C. SCOTT, *S.-S.G.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, 26 juin 1924.

MONSIEUR,—Je reçois à l'instant votre lettre du 24 courant en réponse à ma lettre du 16 de ce mois relativement à un octroi pour les fins de construction d'une aile au pensionnat de St-Bruno.

Vous me dites bien dans votre réponse que vous prenez note, pour les cas à venir, de mon opinion sur la nécessité d'obtenir l'autorisation du Gouverneur en conseil avant d'encourir des dépenses de ce genre.

Bien que je ne l'aie pas expressément déclaré dans ma première lettre, mon intention était cependant de vous faire connaître mon opinion formelle que non seulement l'autorisation du Gouverneur en conseil devait être obtenue pour tout paiement de ce genre qui sera jugé nécessaire à l'avenir, mais que cette autorisation devait être aussi obtenue pour le paiement des travaux en question. Je me vois donc dans l'obligation de vous demander de prendre les mesures nécessaires pour faire approuver par le Gouverneur en conseil cet octroi à l'école de Saint-Bruno.

Je demeure, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Surintendant général adjoint des Affaires indiennes.

Fonds de fiducie des Sauvages: Remboursements de paiements pour achat de terres

BUREAU DE L'AUDITEUR GÉNÉRAL, le 12 octobre 1925.

MONSIEUR,—En 1911, deux quarts de section de la réserve des Pieds-Noirs ont été vendus à Arthur M. Grace, de Medecine-Hat, pour le compte de Krapfel et Grace, les contrats de vente portant les numéros 242 et 243 et les prix de vente étant de $4,080 et $4,140, respectivement.

Le paiement, semble-t-il, devait être fait de la manière suivante: dix pour cent comptant lors de l'achat et la balance en neuf paiements annuels égaux avec intérêt au taux de cinq pour cent par an sur les montants impayés.

Trois paiements annuels ont été faits sur chacun des contrats, mais l'intérêt seul a été payé dans chaque cas la quatrième année. On a payé au compte du principal un montant de $1,224 sur la vente N° 242 et un montant de $1,242 sur la vente N° 243, faisant, au total, $2,466 sur les deux ventes.

Aucun autre paiement n'a été fait, et ces ventes ont été annulées récemment et les lots revendus.

On a émis à Lorne M. Laidlaw le chèque N° 1822 tiré sur le Fonds de fiducie des Sauvages pour le montant de $2,466, couvrant le montant intégral de la réclamation de Krapfel et Grace. Ce montant représente ce qui a été payé au compte du principal pour les ventes dont les contrats portent les numéros 242 et 243.

Veuillez donc me dire quelle autorité vous a permis d'annuler ces ventes et de rembourser les montants payés.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le sous-surintendant général des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, le 14 octobre 1925.

MONSIEUR,—J'ai sous les yeux votre lettre du 12 courant portant sur la question ci-dessus indiquée et me demandant quelle autorité nous a permis d'annuler les ventes de ces terres et de rembourser les montants payés.

Les ventes de ces terres ont été annulées aux termes de l'article 61 de la Loi des sauvages et le remboursement du montant du capital payé a été fait suivant les instructions du surintendant général basées sur l'avis du ministère de la Justice contenu dans la lettre du 12 février 1924.

Je puis ajouter que ce renseignement a déjà été donné à un employé de votre département.

Votre obéissant serviteur,

J. D. McLEAN, *S.S.G. suppléant.*

L'Auditeur général adjoint.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 11 novembre 1925.

MONSIEUR,—Permettez-moi de vous accuser réception de votre lettre du 14 octobre ayant trait au remboursement des paiements faits sur le prix d'achat de terrains de la réserve des Pieds-Noirs par Krapfel et Grace.

Vous déclarez que ce remboursement a été fait suivant les instructions du surintendant général basées sur l'avis du ministère de la Justice contenu dans la lettre du 12 février 1924.

Je vous serai reconnaissant de bien vouloir m'envoyer une copie certifiée de l'opinion du ministère de la Justice à laquelle vous faites allusion.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Surintendant général adjoint des Affaires indiennes.

DÉPARTEMENT DES AFFAIRES INDIENNES, le 13 novembre 1925.

MONSIEUR,—En réponse à votre lettre du 11 courant ayant trait à la question indiquée ci-dessus je vous envoie sous ce pli des copies certifiées des documents demandés.

Votre obéissant serviteur,

D. C. SCOTT, *S.-S.G.*

L'Auditeur général adjoint.

OTTAWA, le 18 décembre 1924.

CHER MONSIEUR,—Je vous accuse réception de votre lettre du 2 de ce mois—104A-1-17—à propos de l'annulation de la vente de W. ½ 32-20-23 W. 4 M., sur la réserve des Pieds-Noirs, dans la province de l'Alberta. Vous me dites que le prix d'achat, soit $2,466.00 versé au département a été renvoyé au mandataire qui demande maintenant $1,006.40 en sus, à titre d'intérêts sur la somme susmentionnée pour le temps compris entre les dates de payement et la date de l'annulation. Vous désirez savoir si ce supplément exigé peut être légalement pris à même les fonds de la tribu et remis au requérant, vu les dispositions de l'article 61 de la loi des Indiens telles qu'établies par l'article 4 du chapitre 47, 1924.

Je désire vous faire savoir que ma réponse est négative. Il reste douteux, comme le portait la lettre émanée de ce département, à la date du 12 février dernier, que l'annulation de vente effectuée par les soins du département devient effective, bien que les dispositions de l'article 61 invoquées puissent valider cette annulation. Toutefois le versement du principal s'est fait avant l'adoption de la loi ratifiée le 19 juillet 1924, ce qui élimine toute possibilité de refus du remboursement du principal, bien que légalement l'on ne puisse maintenant exiger le versement des intérêts.

Bien à vous,

W. STUART EDWARDS, *D.M.A.*

OTTAWA, le 12 février 1924.

MONSIEUR,—J'ai l'honneur d'accuser réception de votre lettre du 2 courant—104A-1-17—relativement à la vente et à l'annulation de l'O. ½ 32-20-23, O.Q.M., dans la réserve des Pieds-Noirs, dans la province de l'Alberta, dans laquelle vous demandez d'être avisé si l'annulation était valide en vertu des dispositions de la Loi des Indiens, et si les acquérants ont droit à un remboursement.

En réponse, je désire déclarer que la validité de l'annulation n'est pas exempte de doute car je suis porté à croire que les parties intéressées auraient dû avoir l'occasion d'être entendues et de soumettre leurs opinions et tout témoignage, s'il y en eut, qu'elles auraient pu présenter pour leur propre défense avant que le surintendant général ou le sous-surintendant général décide d'annuler la vente. Le fait que l'article 61 stipule que le surintendant doit être "persuadé" avant d'avoir le pouvoir d'annuler semble impliquer qu'il est tenu d'entendre toutes les parties avant de procéder à l'annulation de la vente. Etant donné le doute qui existe quant à la validité de l'annulation et de la revente à une autre personne, je recommanderais que votre département fasse un effort pour effectuer un compromis en remboursant une partie du prix d'achat payé par les syndics ou le plein montant, si c'est nécessaire, pour assurer un règlement. On a attiré mon attention sur une opinion donnée par ce ministère à votre département en 1892 sur une disposition semblable dans la Loi des Indiens alors en vigueur d'où il se dégage que l'auteur de l'opinion n'a pas de doute que l'annulation puisse être faite ex parte.

Je ne suis pas disposé à adopter cette opinion, étant donné particulièrement que les tribunaux, depuis la date de cette opinion, semblent se prononcer davantage contre la perte de droits acquis sans donner aux parties intéressées l'occasion de se faire entendre. Je recommanderais qu'à l'avenir le département avertît les parties intéressées de l'intention du département d'annuler et leur donne l'occasion de se faire entendre. Le département devrait spécifier le temps et l'endroit de l'audition. L'audition peut être tenue probablement avec plus d'aisance dans votre département, mais dans tous les cas un temps suffisant devrait être alloué antérieurement à l'audition, et quand une annulation est effectuée les intéressés devraient en être informés par avis ou autrement.

Documents renvoyés.

J'ai l'honneur d'être, monsieur, votre obéissant serviteur,

E. L. NEWCOMBE,

Le Surintendant général adjoint des Affaires indiennes.

AUDITOR GENERAL'S REPORT

1924-25

PART "J"

INSURANCE DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL

1924-25

PARTIE "J"

DÉPARTEMENT DES ASSURANCES

DÉTAIL DES REVENUS ET DES DÉPENSES

INSURANCE DEPARTMENT
DÉPARTEMENT DES ASSURANCES

SUMMARY—SOMMAIRE
REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
	J— 0	Insurance Superintendence—Surintendance des assurances		$ 111,149 68	
	J— 0	Casual Revenue—Revenu casuel		3 00	
		Total Revenue—Total des Revenus			$ 111,152 68
		EXPENDITURE—DÉPENSES			
24	J— 0	Civil Government Salaries—Traitements du Gouvernement civil—			
		Superintendent—Under statute	$ 5,000 00		
		Superintendent—Voted	5,000 00		
				10,000 00	
		Staff		61,552 68	
				71,552 68	
24	J— 0	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—			
		Salaries	1,730 85		
		Contingencies	58,604 76		
				60,335 61	
					131,888 29
		Miscellaneous—Dépenses diverses—			
344	J— 0	Expenses *re* Fire Prevention		9,549 55	
363	J— 0	Provisional Bonus Allowance		1,412 79	
469	J— 0	To provide for the expenses of a Technical Investigation *re* Roof Coverings from the standpoint of Fire Prevention		7,998 70	
	J— 0	Gratuities, C. S. Act, 1918, Sec. 30		100 00	
					19,061 04
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé			150,949 33

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.
REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Insurance Superintendence—Surintendance des Assurances

Assessments paid by insurance companies	103,341 88
Assessments paid by loan companies	4,550 05
Assessments paid by trust companies	3,022 99
Amount received from Security Life Co. for valuation of policies	202 86
Sale of insurance reports	31 90
Total	$ 111,149 68

Casual Revenue—Revenu casuel

Refund of previous year's expenditure, W. R. Barnard	$ 3 00

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 24—Civil Government Salaries—Traitements du Gouvernement civil		
Superintendent—Surintendant—G. D. Finlayson	$ 10,000 00	
Staff—Personnel		
Annable, P. C., junior statistical clerk, 11 m. to Feb. 28 at $600 (deceased)	550 00	$ 288 75
Aylwin, D. C., junior statistical clerk, Feb. 6 to Mar. 31 at $600	91 07	47 81
Booke, S., actuarial assistant	1,440 00	
Boyd, M., clerk stenographer, 9 m. at $1,200, 3 m. at $1,260	1,215 00	
Burnside, C. A., senior messenger, 12 m. at $1,080 (less 1 d.)	1,077 10	314 15
Byrne, J. J., senior file clerk	1,620 00	54 00
Cleland, G., clerk stenographer, 9 m. at $1,200, 3 m. at $1,260	1,215 00	
Crosby, F. R., chief clerk	3,240 00	
Duhamel, R. D., senior clerk	1,380 00	
Evans, F. A., head clerk	2,520 00	
Forde, J. H., clerk stenographer	1,020 00	
Gardner, G. C., senior actuarial assistant	2,160 00	
Gilliland, W. H., sr. actuarial examiner, 3 m. at $5,100, 9 m. at $5,400	5,325 00	
Harkness, A. E., actuarial assistant	1,440 00	175 00
Hetherington, D. E., clerk stenographer, 9 m. at $1,200, 3 m. at $1,260	1,215 00	
Holmes, T. B., examiner of companies, 3 m. at $3,240, 9 m. at $3,420	3,375 00	
Jamieson, A. D., examiner of companies, 3 m. at $3,240, 9 m. at $3,420	3,375 00	
Leech, I. A., clerk stenographer	1,020 00	
Mallen, L., principal statistical clerk	2,040 00	
McClennan, E. M., secretary to executive, 12 m. at $1,740 (less ½ d.)	1,737 58	
McDonald, W. R., junior examiner of companies	2,520 00	
O'Reilly, A. J., senior examiner of companies	4,140 00	
Palmer, G. L., senior actuarial assistant, 12 m. at $2,040 (less 2 d.)	2,029 03	
Patterson, J. R. E., junior examiner of companies	2,160 00	
Perry, A. J. M., junior clerk stenographer	660 00	
Ranson, C. A., junior examiner of companies	2,040 00	
Shuttleworth, W. I., statistical clerk, 3 m. to June 30 at $1,080 (resigned)	270 00	
Urquhart, H. A., statistical clerk	960 00	
Warwick, R. W., actuarial examiner	4,140 00	
Watson, A. D., senior actuary, 3 m. at $5,100, 9 m. at $5,400	5,325 00	
Weaver, G. T., clerk, Dec. 27 to Mar. 31 at $960	252 90	315 00
	71,552 68	*1,194 71*
Vote 24—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employees—Personnel temporaire		
Aylwin, D. C., junior statistical clerk, May 28 to Feb. 5 at $600	415 38	218 08
Bradley, R., junior clerk, Mar. 9–31 at $600	37 10	
Cullen, M. M., clerk-stenographer, Feb. 27 to Mar. 31 (less ½ d.) at $960	84 29	
Hilton, G. E. M., statistical clerk, May 28 to Sept. 15 at $960	290 32	
Kimmins, R., junior clerk-stenographer, April 1–14 at $600	23 33	
MacLean, E., clerk-stenographer, April 1 to June 5 at $960	173 33	
Weaver, G., clerk, April 1 to Dec. 26 at $960	707 10	
	1,730 85	*218 08*
Vote 344—Salaries re Fire Prevention—Traitements relatifs à la prévention des incendies		
Smith, J. G., Dominion fire prevention commissioner	4,800 00	
Grafton, B. N., sr. clerk-stenographer, 12 m. at $1,380 (less 4 d.)	1,364 67	
	6,164 67	
Total Salaries—Total des traitements	79,448 20	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	1,412 79	1,412 79
	80,860 99	

Vote 24—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page J—3)	1,730 85
Travelling expenses: S. L. Booke, $62.60; G. D. Finlayson, $164.70; W. H. Gilliland, $1,973.09; A. E. Harkness, $111.91; T. B. Holmes, $2,145.55; A. D. Jamieson, $907.89; W. R. McDonald, $1,709.50; A. J. O'Reilly, $1,145.86; J. R. E. Patterson, $324.36; C. A. Ranson, $914.10; R. W. Warwick, $257.92; A. D. Watson, $185.83		9,903 31
Payments under $1,000: subscriptions to newspapers and publications, $246.45; telegrams, $378.45; telephone messages, $137.94; sundries, $369.67		1,132 51
Valuing real estate and securities: Wm. Bryden, Winnipeg, $95; J. A. Fraser, Toronto, $3,500; W. E. Mason Discount Co. Ltd., Regina, $26; J. E. Roy, Halifax, $20; Wood, Gundy & Co., Toronto, $3,500		7,141 00
Department of Printing and Stationery, supplies, $40,582.17, less sale of "Tables of Bond Values," $154.23		40,427 94
Total		$ 60,335 61

Vote 344—Expenses re Fire Prevention
Dépenses relatives à la prévention des incendies

Salaries at Ottawa	(Page J—3)	6,164 67
Travelling expenses, J. G. Smith		1,059 09
Department of Public Printing and Stationary, supplies		1,737 55
Sundry payments: making lantern slides, $421.12; sundries, $167.12		588 24
Total		$ 9,549 55

Vote 363—Provisional Bonus Allowance—Allocation du boni provisoire

For details see Page J—3		$ 1,412 79

Vote 469—Technical Investigation into Combustibility of Roofing Materials
Enquête technique sur la combustibilité du matériel à couvertures

Services at Montreal: G. E. A. Drummond, $1,500; R. De L. French, $1,050; F. M. G. Johnston, $250; H. M. Mackay, $250; H. E. McLellan, $2,500		5,550 00
Travelling expenses: R. De L. French, $103.60; F. M. G. Johnston, $14.85; H. M. Mackay, $15.25		133 70
Sundry payments: wages, 663½ h. at 35c., $232.22; electric light supplied, $463.11; lumber, $326.26; photographic supplies, $262.09; electric heater, $200; bench saw, $125; sundries, $706.32		2,315 00
Total		$ 7,998 70

Miscellaneous Gratuities—Gratifications diverses

Gratuity of two months' salary to the mother of the late P.C. Annabel		$ 100 00

Recapitulation of Salaries—Récapitulation des traitements

Civil Government Salaries—Traitements du Gouvernement civil	(Page J—3)	71,552 68
Civil Government Contingencies—Dépenses contingentes du Gouvernement civil	(Page J—4)	1,730 85
Expenses *re* Fire Prevention—Dépenses relatives à la prévention des incendies	(Page J—4)	6,164 67
Technical Investigation into Combustibility of Roofing Materials—Enquête technique sur combustibilité du matériel à convertures	(Page J—4)	5,782 22
Provisional Bonus Allowance—Boni provisoire de cherté de vie	(Page J—4)	1,412 79
Total		$ 86,643 21

AUDITOR GENERAL'S REPORT
1924-25

PART "K"

INTERIOR DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1924-25

PARTIE "K"

MINISTÈRE DE L'INTÉRIEUR

DÉTAIL DES REVENUS ET DES DÉPENSES

INTERIOR DEPARTMENT
MINISTÈRE DE L'INTÉRIEUR

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	K— 4	Dominion Lands Revenue	$2,390,374 27	
	K—11	Ordnance Lands Revenue	15,551 10	
	K—11	Registration Fees—Yukon	315 00	
	K—11	Fines and Forfeitures	3,363 86	
	K—12	Casual Revenue	20,008 61	
		Total Revenue—Total des Revenus		$ 2,429,612 84
		EXPENDITURE—DÉPENSES		
7, 396	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	K—12	Minister—Under Statute	10,000 00	
	K—12	Deputy Minister	8,000 00	
	K—12	Asst. Deputy Minister	5,100 00	
	K—12	Staff	1,369,836 52	
			1,392,936 52	
7	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	K—25	Salaries	$ 1,216 07	
	K—37	Miscellaneous	84,296 04	
			85,512 11	
				1,478,448 63
		Scientific Institutions—Institutions scientifiques—		
250	K—38	Dominion Observatory at Ottawa	38,077 06	
	K—39	Dominion Astrophysical Observatory at Victoria, B.C.	16,435 42	
251	K—39	Topographical and general surveys, etc	467,923 61	
252	K—50	Investigations, reconnaissance, geodetic astronomy, etc	265,389 52	
	K—55	Compensation for injury to John Hedin	1,544 40	
253,462	K—55	International Boundaries	25,767 58	
				815,137 59
288	.....	Government of the Northwest Territories—Administration des Territoires du Nord-Ouest—		
	K—55	Salaries and expenses re administration, etc	71,704 54	
	K—56	Wireless stations including buildings, etc	128,988 74	
	K—57	Administration of the N.W. Game Act, etc	27,557 66	
	K—58	Explorations—Salaries and Contingencies, etc	108,153 44	
	K—59	Compassionate Allowances	5,000 00	
				341,404 38
289	.....	Government of the Yukon Territory—Administration du Territoire du Yukon—		
	K—60	Salaries and expenses re administration	58,874 15	
		Grant to Local Council	45,000 00	
		Grant for maintenance and construction of roads	70,000 00	
				173,874 15
290, 468	.....	Dominion Lands and Parks—Terres et parcs de l'Etat—		
	K—60	Salaries of Dominion Lands, Outside service	445,961 94	
290	K—60	Dominion Lands Contingencies, etc	133,707 46	
	K—68	Fees of the Board of Examiners for D.L.S., etc	1,910 95	
	K—68	Grant, Dominion Lands—Surveyors Association	125 00	

SUMMARY OF EXPENDITURE—*Conc.*—SOMMAIRE DES DÉPENSES—*Fin*

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—Conc.—**DÉPENSES**—Fin		
		Dominion Lands and Parks—*Conc.*—Terres et parcs de l'Etat—*Fin*		
	K— 68	Protection of Timber, etc	$1,090,610 12	
	K— 85	Grant to Canadian Forestry Association	4,000 00	
	K— 86	Surveys and investigations of water and power resources, etc	481,122 50	
	K— 90	Professional assistance re International and Boundary Waterway questions	3,897 17	
	K— 90	Lake of the Woods Control Board	8,887 04	
	K— 91	World Power Conference	13,831 54	
	K— 91	Allowances for services re International Joint Commission	2,000 00	
	K— 91	Grant to Western Canada Irrigation Association	1,000 00	
	K— 91	Grant to Cypress Water Users' Association	250 00	
	K— 91	Canadian National Parks, etc	997,546 86	
	K—102	Administration of Migratory Birds Act	49,700 61	
	K—104	Maps, plans, reports, etc	136,732 74	
	K—105	Costs of Litigation and legal expenses	4,696 04	
	K—105	Ordnance Lands—Salaries and expenses	13,474 94	
	K—105	Compassionate allowance, Mrs. E. S. Forbes	1,050 00	
	K—105	Grant to Alpine Club of Canada	1,000 00	
	K—106	Defalcation re seed grain collections	334 55	
468	K—106	Removal of settlers from drought stricken areas	11,487 12	
				$ 3,403,326 58
		Superannuation—Pensions—		
	K—106	Public Service Retirement Act 1920		41,287 28
		Miscellaneous—Divers—		
315	K—106	Unforeseen expenses	5,197 20	
363	K—106	Provisional Bonus Allowance	111,541 04	
	K—106	Gratuities, C. S. Act 1918	2,750 00	
				119,488 24
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		6,372,966 85
		OPEN ACCOUNTS—COMPTES OUVERTS		
	K—108	Alberta School Lands.		
	K—108	Manitoba School Lands.		
	K—108	Saskatchewan School Lands.		
	K—109	Seed Grain advances and relief.		

NOTE: Unless otherwise stated all salaries are for the 12-month period ended March 31, 1925.
REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Dominion Lands Revenue—Produits des terres de l'Etat

SUMMARY—SOMMAIRE

Lands Patent Branch	(Schedule A)		479,581 33
Timber & Grazing Branch	(Schedule B)		940,078 02
Mining Lands & Yukon Branch	(Schedule C)		548,686 90
Forestry Branch	(Schedule D)		217,153 71
Natural Resources Intelligence Branch	(Schedule E)		572 77
Irrigation Branch	(Schedule F)		2,083 65
Water Powers Branch	(Schedule G)		12,606 13
Accounts Branch	(Schedule H)		11,011 44
D. L. Surveyors Exam. Fees	(Schedule I)		10 00
Miscellaneous Revenue	(Schedule J)		4,919 56
Canadian National Parks	(Schedule K)		176,650 46
North West Territories	(Schedule L)		28,770 60
			2,422,124 57
LESS—Refunds	(Schedule M)	102,875 70	
Scrip	(Schedule N)	1,251 80	
			104,127 50
			2,317,997 07
Yukon Territory—Net Revenue	(Schedule O)		72,377 20
			$2,390,374 27

LANDS PATENT BRANCH—SCHEDULE A—DIVISION DES TERRES ENREGISTRÉES—ANNEXE A

Agency — Agence	Homestead and Pre-emption Fees — Taxes de homesteads et de préemption	Pre-emption Sales — Ventes de préemption	Purchased Homestead Sales — Ventes de homesteads achetés	General Sales — Ventes générales	Improvements — Améliorations	Townsite Sales — Ventes d'emplacements urbains	Sundries — Divers	Total
Calgary	$ 1,840 00	$ 26,591 94	$ 2,640 85	$ 1,832 60	$ 2,759 45	.....	$ 215 90	$ 35,880 74
Dauphin	1,750 00	.....	.....	504 23	898 60	.....	121 45	3,274 28
Edmonton	7,470 00	100 00	.....	5,092 78	3,290 65	.....	56 40	16,009 83
Grand Prairie	1,110 00	.....	.....	835 68	1,425 50	.....	5 65	3,376 83
Kamloops	780 00	.....	35 00	646 40	4,154 80	.....	192 19	5,808 39
Lethbridge	310 00	14,640 78	3,354 95	1,293 67	794 00	.....	14 24	20,407 64
Moose Jaw	3,780 00	233,032 73	12,137 21	6,887 99	7,048 60	.....	82 50	262,969 03
New Westminster	900 00	.....	311 42	302 75	508 00	.....	264 35	2,286 52
Peace River	1,470 00	.....	.....	1,026 02	796 50	.....	14 00	3,306 52
Prince Albert	14,260 00	17,853 61	3,327 42	3,140 05	7,774 50	.....	125 25	46,480 83
Winnipeg	2,890 00	.....	.....	4,072 51	2,329 41	.....	172 05	9,463 97
Head Office	20 00	45,379 04	2,232 14	19,263 14	810 57	.....	2,611 86	70,316 75
	36,580 00	337,598 10	24,038 99	44,897 82	32,590 58	.....	3,875 84	479,581 33

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

Timber and Grazing Branch—Schedule B—Division des permis de coupe de bois et de pâturages —Annexe B

Agency — Agence	Bonus on Timber — Boni sur coupe de bois	Rent of Timber Berths — Loyer de futaies	Royalty on Timber — Droits sur bois coupé	Wood Permits — Permis de coupe de bois	Seizures of Timber — Saisies de bois	Grazing Hay and Sundries — Pâturages, foin et divers	Total
Calgary	$ 2,596 04	$ 4,570 16	$ 23,599 01	$ 9,699 31	$ 522 15	$ 9,970 73	$ 50,957 40
Dauphin	.....	.....	.....	6,619 93	1,498 97	1,211 62	9,330 52
Edmonton	9,288 79	7,240 52	58,265 16	88,334 71	3,239 94	3,319 20	169,688 32
Grand Prairie	.....	.....	.....	1,398 06	8 00	843 63	2,249 69
Kamloops	5,538 20	23,588 03	39,257 31	8,491 87	.....	6,520 72	83,396 13
Lethbridge	.....	.....	.....	.....	.....	25,407 96	25,407 96
Moose Jaw	.....	.....	.....	46 50	23 80	45,532 75	45,603 05
New Westminster	14,354 73	27,708 51	239,944 37	44,764 25	1,795 46	57 25	328,624 57
Peace River	.....	.....	.....	2,251 92	215 38	1,844 61	4,311 91
Prince Albert	1,066 11	6,097 52	44,604 56	23,982 62	852 21	7,798 96	84,401 98
Winnipeg, A.D.L.	.....	.....	.....	.....	.....	725 44	725 44
Winnipeg, C.T.A.	.....	7,505 44	20,817 94	60,235 09	1,547 50	1,929 68	92,035 65
Head Office	.....	5,594 35	3,325 00	596 74	23 90	33,805 41	43,345 40
	32,843 87	82,304 53	429,813 35	246,421 00	9,727 31	138,967 96	940,078 02

Mining Lands and Yukon Branch—Schedule C—Division des terrains miniers et du Yukon —Annexe C

Agency — Agence	Sales of Coal Lands — Vente de terrains houillers	Leases of Coal Lands — Baux de terrains houillers	Royalty on Coal Mined — Droits sur extraction de houille	Coal Fees and Permits — Taxes sur houille et permis	Petroleum and Natural Gas — Pétrole et gaz naturel	Sundries — Divers	Total
Calgary	.....	$ 42,609 55	$ 61,781 52	$ 1,320 00	$ 20,127 67	$ 352 50	$126,191 24
Dauphin	.....	.....	.....	.....	3,687 29	82 00	3,769 29
Edmonton	.....	46,792 57	33,515 03	385 00	28,302 34	1,143 92	110,138 86
Grand Prairie	.....	71 00	19 17	10 00	40 98	5 00	146 15
Kamloops	.....	.....	7 50	755 00	62 00	1,070 95	1,895 45
Lethbridge	.....	11,675 06	38,674 55	345 00	13,012 33	304 00	64,010 94
Moose Jaw	.....	2,020 75	2,407 98	265 00	857 68	1,092 20	6,643 61
New Westminster	.....	.....	.....	110 00	3,596 20	902 24	4,608 44
Peace River	.....	.....	.....	.....	14,274 39	121 00	14,395 39
Prince Albert	.....	.....	.....	10 00	.....	1,615 08	1,625 08
The Pas	.....	.....	.....	.....	.....	29,246 55	29,246 55
Winnipeg	.....	.....	.....	.....	.....	21,542 48	21,542 48
Head Office	43 96	92,582 23	14,628 66	10 00	50,341 66	6,866 91	164,473 42
	43 96	195,751 16	151,034 41	3,210 00	134,302 54	64,344 83	548,686 90

INTERIOR—INTÉRIEUR

Forestry Branch—Schedule D—Division forestière—Annexe D

Agency — Agence	Wood Permits — Permis de coupe de bois	Seizures — Saisies	Grazing — Pâturages	Hay — Terres à foin	Rent — Loyer	Sundries — Divers	Total
Calgary	$ 14,676 93		$ 5,419 87	$ 34 25			$ 20,131 05
Dauphin	16,769 65	$ 855 26	459 85	700 15	$ 180 00		18,964 91
Edmonton	13,952 40		651 82	147 75			14,751 97
Indian Head						$ 3,201 75	3,201 75
Kamloops	5,179 44		451 00	46 75	167 15		5,844 34
Lethbridge	1,756 88	13 80	7,569 77	2 50	45 35		9,388 30
Moose Jaw	2,314 92	75 50	8,776 10	434 25	141 65		11,742 42
Prince Albert	75,287 99	2,333 76	3,474 77	1,474 75			82,571 27
Winnipeg	9,073 22	50 96	427 00	340 00	65 20	1 00	9,957 38
Head Office	20,760 72		616 96	6 00		19,216 64	40,600 32
	159,772 15	3,329 28	27,847 14	3,186 40	599 35	22,419 39	217,153 71

Natural Resources Intelligence Branch—Schedule E—Division du service de renseignements sur les ressources naturelles—Annexe E

Sundry revenue and rentals	$ 572 77

Irrigation Branch—Schedule F—Division de l'Irrigation—Annexe F

Calgary Irrigation Office—fees	1,667 09
Edmonton—sales	371 90
Lethbridge—sales	32 10
Prince Albert—sales	12 56
	$ 2,083 65

Water Power Branch—Schedule G—Division des forces hydrauliques —Annexe G

Sundry rentals and royalties	$ 12,606 13

Accounts Branch—Schedule H—Division des comptes—Annexe H

Maps, sales, fees, etc	$ 11,011 44

Dominion Land Surveyors' Examination Fees—Schedule I—Produits de l'examen des arpenteurs de l'Etat—Annexe I

Examination fees	$ 10 00

Miscellaneous Revenue—Schedule J—Revenus divers—Annexe J

Sundry miscellaneous items	$ 4,919 56

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

CANADIAN NATIONAL PARKS—SCHEDULE K—PARC NATIONAUX DU CANADA—ANNEXE K

Buffalo Park—Parc aux bisons

Timber dues, $45; grazing, $144; automobile permits, $25; sale of buffalo meat, heads and hides, $3,335	$	3,549 00

Elk Island Park—Parc de l'île aux élans

Timber dues, $39.75; camp permits, $11; hay dues, $17.75; rent, $21; restaurant license, $10; ice permits, 75c	$	100 25

Glacier Park—Parc Glacier

Rents, $75.70; camp permits, $1; grazing, $25; timber dues, $6; dog and cat licenses, $24; drivers and chauffeurs, licenses, $5; tea room licenses, $20; hotel license, $1; shop licenses, $3; guides' licenses, $7; livery stable, $106; motor licenses, $73.20	$	346 90

Jasper Park—Parc Jasper

Rents ,$4,413.67; grazing, $611; hay, $2; building permits, $66; camp permits, $136; telephone rents, $65; sand and gravel, $2.50; cold water rates, $87; transfer fees, $77.10; cemetery lots, $21; automobile permits, $457; timber dues, $1,522.61; electrical inspections, $9		7,469 88
Licenses—		
Peddlers', $60; dog and cat, $272; boat and boatmen's, $60; pool and billiard, $120; drivers and chauffeurs, $78; laundry, $10; restaurant, $129; dairy and milk vendors, $2; guides, $33; livery stable, $623; gas station, $23; agents, $34; amusement, $42; hotel, rooming and boarding house, $6; shop, $54; tradesmen's, $15; slot machine, $80; liquor, $2; ice permits, $19		1,662 00
	$	9,131 88

Kootenay Park—Parc Kootenay

Rents, $55.48; building permits, $3; camp permits, $961; timber dues, $30.75; radium bath house, $1,702.90; automobile permits, $2,095		4,848 13
Licenses—		
Tea room, $40; dog and cat, $9; peddlers, $10; shop, $4; drivers and chauffeurs, $2; hotel, rooming and boarding houses, $4; garage, $2; livery stable, $10		81 00
	$	4,929 13

Rocky Mountains Park—Parc des Montagnes Rocheuses

Rents, $7,651.68 sand and gravel, $47.75; water rates—sulphur, $898.62; sulphur water pipe line, $354.36; cave and basin, $11,673.15; Upper Hot Springs, $6,184.30; transfer fees, $149;; camp permits, $2,412; cold water rates, $9,228.78; sewer rates, $3,011.60; cemetery rates, $39; telephone rents, $6,990.53; building permits, $19; scale fees, $443.75; grazing, $485; timber dues, $1,043.36; ice royalty, $6.75; stable rent, $2,147; golf coupons, $5,632.25; chemical toilets, $932.59; safety envelopes, $37.05; cables over Bow Bridge, $25; brick and lime kilns permits, $16		59,428 52
Licenses—		
Garage and gasoline, $45; dog and cat, $564; drivers and chauffeurs, $213; peddlers, $150; pool and billiard, $300; boatmen's and boat, $113.50; rink, $2; amusement, $44; tea room, $80; automobile, $8,820; guides, $54; dairy, $10; restaurant, $250; laundry, $90; hotel, rooming and boarding house, $33; thawing machine, $7.66; agents, $82; electric light, $31,343.77; shop, $173; slot machine, $210; tradesmen's, $34; private school, $1; liquor, $7; beer warehouses, $3		42,629 93
	$	102,058 45

Waterton Lakes Park—Parc des lacs Waterton

Rents, $1,012.37; timber dues, $81.50; hay, $5.20; grazing, $2,113; building permits, $15; camping permits, $315; cold water rates, $21; automobile permits, $30; golf coupons, $258; ice permit, .75	3,851	82
Licenses—		
Drivers and chauffeurs, $3; boat and boatmen's, $51; guides, $1; dog and cat, $3; hotel, rooming and boarding house, $7; restaurant, $50; shop, $25; livery stable and livery license, $104; tradesmen's, $2; dairy and milk vendors, $1; agents, $1; amusement, $10; garage and gasoline station, $10	268	00
	$ 4,119	82

Yoho Park—Parc Yoho

Rents $390.74; building permits, $6; timber dues, $63.30; grazing, $101; transfer fees, $15; camping permits, $16; automobile permits, $464.44; sand and gravel permits, $2.25	1,058	73
Licenses—		
Dog and cat, $147; drivers and chauffeurs, $7; peddlers, $30; guides, $11; pool and billiard, $30; tea room and restaurant, $40; boat and boatmen's, $32; shop, $21; amusement, $1; hotel, rooming and boarding house, $6; livery stable, $255; tradesman's, $1; agents, $1	582	00
	$ 1,640	73

Head Office Parks Branch

Bureau principal de la Division des parcs

Antelope Park—grazing	192	00
Brereton Lakes Park—rent	25	00
Buffalo Park—buffalo hides, meat, robes and heads	47,590	91
Elk Island Park—rent	10	00
Fort Anne Park—hay	35	00
Glacier Park—rent, $25.12; motor licenses, $7.50	32	62
Jasper Park—rent	131	35
Kootenay Park—rent	60	00
Point Pelee Park—muskrat skins, $371; rent, $11	382	00
Rocky Mountains Park—rent, $1,253.42; sale of sheep, $600	1,853	42
Vidals Point Park—camp permits	38	00
Yoho Park—rent, $278.50; motor license, $7.50	286	00
Historic sites	51	00
Taxidermist Licenses	87	00
Total	$ 50,774	30

RECAPITULATION—RÉCAPITULATION

Buffalo Park	3,549 00
Elk Island Park	100 25
Glacier Park	346 90
Jasper Park	9,131 88
Kootenay Park	4,929 13
Rocky Mountains Park	102,058 45
Waterton Lakes Park	4,119 82
Yoho Park	1,640 73
Head Office	50,774 30
	$176,650 46

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

NORTHWEST TERRITORIES-SCHEDULE L—TERRITORIES DU NORD-OUEST-ANNEXE L

	Fort Smith	Ottawa	Total
General land sales	$300 00	.....	$30 00
Lumber sales	7,198 95	$2,183 14	9,382 09
Registration Fees	.....	52 00	52 00
Liquor Permits	.....	294 00	294 00
Marriage Licenses	.....	6 00	6 00
Trappers' and Traders' Licenses	.....	13,394 00	13,394 00
Hay dues	15 00	.....	15 00
Petroleum and Natural Gas	.....	480 00	480 00
Rentals	.....	525 00	525 00
Mining Fees	643 00	.....	643 00
Billiard Room Licenses	75 00	.....	75 00
Sale of Furs	.....	3,864 51	3,864 51
Bird Licenses	.....	10 00	10 00
Total ...	7,961 95	20,808 65	28,770 60

REFUNDS, DOMINION LANDS REVENUE-SCHEDULE M—RECOUVREMENTS, PRODUITS DES TERRES DE L'ETAT-ANNEXE M

Improvements	21,334 57
Pre-emption Sales	26,112 51
Purchased Homestead Sales	2,110 51
General Sales	2,955 38
Grazing Lands	2,772 21
Timber	25,044 23
Hay Lands	972 29
Petroleum and Natural Gas	2,004 84
Coal Lands	9,324 64
Mining fees	2,205 13
Quarrying Leases	705 85
Auto Licenses	359 29
Guarantee Deposits	931 14
Hunting and Trapping fees	150 00
Leases of Land	314 00
Entry fees	180 00
Registration fees	265 15
Miscellaneous	2,949 64
Hudson's Bay Co.	2,134 39
To Recoup Banks for Outstanding Trust Acct. cheques	49 93
Total	$ 102,875 70

INTERIOR—INTÉRIEUR

Scrip Account—Schedule N—Compte de titres provisoires de propriété-Annexe N

——	Balance outstanding March 31, 1924 — Solde courant le 31 mars 1924	Issued 1924–25 — Emis	Total	Redeemed 1924–25 — Racheté	Balance outstanding March 31, 1925 — Solde courant le 31 mars 1925
Colonization	$ 100 00		$ 100 00		$ 100 00
Commutation Hay	3,934 18		3,934 18	$ 211 80	3,722 38
Manitoba Supplementary Half Breed	419 08		419 08		419 08
Military Red River Expedition	19,200 00		19,200 00	640 00	18,560 00
Military Bounty Warrants (1885)	1,641 30		1,641 30		1,641 30
Northwest Half Breed	420 25		420 25		420 25
" " 1899	739 07		739 07		739 07
" " 1900	1,824 34		1,824 34	320 00	1,504 34
" " 1901	297 86		297 86		297 86
" " 1903	18 41		18 41		18 41
" " 1906	496 44		496 44	80 00	416 44
Northwest Mounted Police	2,080 00		2,080 00		2,080 00
Original White Settlers	3,163 95		3,163 95		3,163 95
	34,334 88		34,334 88	1,251 80	33,083 08

Acre Scrip—Titre provisoire en acres

	Acres		Acres		Acres
Northwest Half Breed (old)	960		960		960
" " 1900	5,400		5,400		5,400
" " 1901	3,540		3,540		3,540
" " 1906	18,720		18,720		18,720
	28,620		28,620		28,620

Yukon Territory—Schedule O—Territoire du Yukon-Annexe O

——	Dawson	Whitehorse	Ottawa	Total
Royalty on Gold	$ 15,582 33	$ 54 15		$ 15,636 48
Free Certificates—U.S. Gold	10 50	0 50		11 00
Placer Grants	1,340 00	780 00		2,120 00
Placer Renewals	22,832 50	480 00		23,312 50
Placer Relocations	680 00	80 00		760 00
Placer Prospecting Leases	25 00			25 00
Quartz Grants	1,550 00	40 00		1,590 00
Payment in lieu of work	200 00			200 00
Registered Documents	1,436 50	93 50		1,530 00
Certificates of Improvements	120 00			120 00
Certificates of Partnerships	90 00	5 00		95 00
Certificates of Work	5,991 88	205 00		6,196 88
Water Rights	10 00			10 00
Hydraulic Leases	1,890 00		380 39	2,270 39
Gold Dredging Leases	144 30			144 30
Land Sales and Quartz Acreage	601 57	70 00	20 00	691 57
Rentals	3,724 86	2,745 00		6,469 86
Timber Dues	6,253 02	1,608 50		7,861 52
Hay Dues	15 00	6 80		21 80
Coal Fees	40 00			40 00
Suspense Account			94 00	94 00
Homesteads	10 00			10 00
Radio Fees			3,171 90	3,171 90
	62,547 46	6,168 45	3,666 29	72,382 20
Less Refunded				5 00
Net Revenue				72,377 20

DETAILS OF REVENUE-*Con.*—DÉTAIL DES REVENUS-*Suite*

Ordnance Lands—Terres de l'artillerie

Amherstburg, $2; Burlington Beach, $288; Burritts Rapids, 60c.; Calgary, $64.05; Carillon, 20c.; Chambly, $25; Crosby, $15.10; Edmundston, $774; Fort Erie, $53.07; Fredericton, $901; Fort Cumberland, $162; Grenville, $34.14; Kemptville, $4; Lauzon, $385; Little River, $69.60; Kingston, $513; Ottawa, $1,129.68; Owen Sound, $37; Point Edward, $745.91; Port Maitland, $32; Prescott, $31; Queenston Heights, $2; Quebec, $990; Shelburne, $7.43; Simonds, $10; Smiths Falls, $164.92; Sorel, $19; St. Andrews, $8; St. Joseph's Island, $6.40		16,474 10
Less—Refunded		923 00
	$	15,551 10

Registration Fees, Yukon Territory
Droits d'enregistrement, Territoire du Yukon

John Black, registrar, April 1 to March 31, 1925		334 12
Less—Transferred to Land Assurance Fund		19 12
	$	315 00

Fines and Forfeitures—Amendes et confiscations

Wm. Bloxham, $69.56; C. Bourget, $125; A. B. Campbell, $78; G. F. Fletcher, $100; H. L. Fraser, $110; Hudson's Bay Co., $100; Geo. Hunter, $1,012; H. Knight, $419; J. A. McDougal, $250; John Thomson, $51; R. W. Tufts, $783.40; sundry persons, items under $50, $310.90		3,408 86
Less—Refunded		45 00
	$	3,363 86

Casual Revenue—Revenu casuel

Alberta & Arctic Transportation Co., refund *re* shortage of lumber		103 36
Alberta, Prov. of, balance of cost of survey		76 10
Auckland, City of, refund *re* shipping of buffalo		231 05
Canada Cement Co., refund *re* empty sacks		596 80
Cuttle, H. G., refund *re* seizure warrant		57 95
Giddie, J. M., refund of rent		60 00
Jeckell, G. A., refund *re* amount to credit of insane patient		205 33
Rocky Mountains Park, refund *re* filling and recharging chemical toilets, $238.20; *re* killing of three horses, $225		463 20
St. Louis Courier-Journal Co., refund *re* shipping of buffalo		80 85
Wardle, J. M., refund *re* empty sacks returned		160 00
Widmeyer, E., refund amount disallowed *re* removal expenses		80 70
Winnipeg, City of, refund *re* shipping buffalo		101 90
Refund of Advances:— F. G. Forster, $260.77; J. B. Alexander, $133.15; F. W. Barker, $95.06; J. E. Brenier, $298.04; B. Colbran, $224.65; R. B. Matheson, $79.90; J. C. McFayden, $171.86; E. N. Russell, $162; Wm. Shields, $82.38; J. Rigby, $69.91; H. W. Taylor, $468; J. M. Wardle, $250		2,295 72
Refund, Bonus and Salary:— W. G. Cumming, $559.50; Jas. Edwards, $60; C. W. Greentree, $73.68; D. B. Gow, $186; J. Vicars, $61.35		940 53
Refund *re* cheques not used:— Brigdens, Ltd., $1,685.93; E. Chester Jones, $1,500		3,185 93
Sales of Equipment:— G. H. Blanchet, $115; R. W. Cautley, $659.35; La Corporation l'Ecole, $200; Inspector Grimwood, $77.50; J. Hardouin, $66; H. Knight, $125; Inspector Key, $492.05; Inspector Merrigan, $85; J. A. McDougal, $60; James McLean, $93.50; C. S. Macdonald, $71.91; C. D. Otty, $100; L. C. Paterson, $225.75; Province of Ontario, $140.28; Receiver General, $85; E. M. Ross, $152; J. C. Sylvestre, $417.80; H. I. Stevenson, $132; Robt. Swan, $152.25; E. Widmeyer, $209.40; C. E. Webb, $75		3,734 85

INTERIOR—INTÉRIEUR

Casual Revenue—Concluded—**Revenu casuel**—Fin

Sundry persons, items under $50	1,747 10
Yukon, Public Administrator of unclaimed estates:—	
Dawson, T.	1,892 09
Knazovich, M.	69 80
McCaudish, H.	379 55
Ortman, Gustav	3,028 14
Schmidt, J.	576 60
Trefois, J.	22 00
	20,089 55
Less—Refunded:—	
W. Frost, wages for fire fighting, $4; Bank of Nova Scotia, to cover cheque issued to J. McKay, $71.94; J. Rutherford, payment for lost key, $5...	80 94
	$ 20,008 61

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre—Hon. Charles Stewart	$ 10,000 00	
Deputy Minister—Sous-ministre—W. W. Cory	8,000 00	
Assistant Deputy Minister—Sous-ministre adjoint—R. W. Gibson	5,100 00	
Staff—Personnel		
Deputy Minister's Office—Bureau du sous-ministre—		
Ackland, E. M., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Bethune, W. C., principal clerk, 9 m. at $1,920, 3 m. at $2,040	1,950 00	
Blake, L. M., senior clerk stenographer	1,620 00	
Brault, G. C., clerk stenographer	1,260 00	
Chandler, H. H., head clerk	2,640 00	
Clark, H. A., clerk stenographer	1,140 00	
Gibson, J. E., clerk, 8 m. at $1,260, senior file clerk, 4 m. at $1,320	1,280 00	$ 194 00
Gibson, M. L., clerk stenographer	1,260 00	
MacCormac, A. C., senior clerk stenographer, April 1 to Nov. 4 at $1,620 (resigned)	963 00	
May, L., senior clerk stenographer	1,680 00	
May, M., principal clerk	2,280 00	
Neale, C., senior clerk stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
Smith, M., clerk stenographer	1,260 00	
Warner, H. C., senior file clerk, 3 m. to June 30 at $1,620 (transferred to Outside)	405 00	13 50
Minister's Office—Cabinet du Ministre—		
Bourgeois, L., confidential messenger	1,080 00	315 00
Clapp, F., assistant private secretary	2,400 00	
Greaves, J., confidential messenger	1,200 00	258 00
Maclean, M. L., clerk stenographer	1,080 00	
Pratt, W. J. F., principal clerk, 9 m. at $1,920, 3m. at $2,040	1,950 00	
Pratt, W. J. F., private secretary's allowance	600 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Continued—*Personnel*–Suite		
Departmental Solicitor's Office—Bureau du légiste ministériel—		
Barber, B., law clerk	$ 2,400 00	
Daly, K. R., departmental solicitor	4,020 00	
Stewart, L. L., senior law clerk stenographer	1,680 00	
Accounts Branch—Division de la comptabilité—		
Armstrong, H., account clerk	1,260 00	
Beeson, G. C., clerk book-keeper	1,320 00	
Binks, C. R., senior clerk book-keeper	1,680 00	$ 50 00
Bradley, H. A., senior clerk book-keeper	1,740 00	50 00
Brown, G. W., account clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Burrill, W. R., departmental accountant, grade 1	2,100 00	
Capreol, A. P., senior clerk book-keeper	1,680 00	50 00
Chevrier, A. R., senior clerk book-keeper, 3 m. at $1,560, 9 m. at $1,620	1,605 00	64 00
Conn, K., clerk stenographer, 1 m. at $1,020, 11 m. at $1,080	1,075 00	
Cormier, M. C., senior clerk stenographer	1,620 00	
Craig, H. C., departmental accountant, grade 2	2,100 00	
Emond, O., file clerk	1,260 00	198 00
Ewen, C., principal account clerk	2,280 00	
Fortier, A., departmental accountant, grade 1	2,100 00	
Frappier, I. E., junior stenographer, 6 m. at $600, 6 m. at $660	630 00	
Gibson, W. J., account clerk	1,260 00	198 00
Good, M. M., clerk stenographer	1,020 00	
Hanchet, W. F., departmental accountant, grade 1	2,100 00	
Hancock, A. K., senior clerk	1,500 00	
Hart, R. F. C., account clerk	1,080 00	
Hill, H. B., departmental accountant, grade 3	3,000 00	
Hogan, D., senior clerk	1,620 00	54 00
Holland, V. G., senior clerk book-keeper	1,380 00	186 00
Hutton, W., departmental accountant, grade 2	2,580 00	
Hyman, C., account clerk, 9 m. at $1,140, 3m. at $1,200	1,155 00	
Johnstone, W. J., clerk	1,600 00	
Kelly, J. J., senior clerk book-keeper	1,680 00	50 00
Latendresse, J. A. R., principal account clerk	1,920 00	
Lee, H. A. L., senior clerk book-keeper, 9 m. at $1,500, 3 m. at $1,560	1,515 00	139 00
Leetham, M., senior clerk stenographer	1,320 00	93 00
Lyons, M., clerk typist, 6 m. at $1,200, 6 m. at $1,260	1,230 00	
MacLean, G. I., departmental accountant, grade 5	3,480 00	
Marchand, P., departmental accountant, grade 6	4,200 00	
McCabe, K., clerk stenographer	1,260 00	
McCarthy, W., senior clerk book-keeper	1,560 00	
McCausland, F., clerk book-keeper, 5 m. to Aug. 31 at $1,320 (resigned)	550 00	
McClymont, R. A., principal account clerk, April 1 to May 5 at $2,280 (transferred to School Lands)	220 65	
McCracken, R. I., clerk stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	
McFarlane, A. T., principal account clerk	1,920 00	
McGovern, A., account clerk	1,080 00	
McIsaac, R. A. J., departmental accountant, grade 3	3,000 00	
McStravick, A. V., senior clerk stenographer, 3 m. at $1,320, 9 m. at $1,380	1,365 00	186 00
McStravick, C., clerk stenographer	1,300 00	
Mitchell, F. J., clerk book-keeper	1,320 00	100 23
Morris, S. J., clerk	1,260 00	198 00
Murphy, E. A., account clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	
Neville, P. V., departmental accountant, grade 2	2,460 00	
O'Connor, W. J., senior clerk book-keeper, 3 m. at $1,440, 9 m. at $1,500	1,485 00	159 00
Purcell, D. P., senior account clerk	1,680 00	50 00
Ramage, D., clerk typist	1,260 00	
Richer, G., account clerk, 12 m. at $1,080, (less 8 d.)	1,054 29	
Robitaille, E., departmental accountant, grade 1	2,100 00	
Sauvage, H., clerk	1,260 00	
Selfridge, E. A., clerk stenographer	1,200 00	258 00
Spottiswood, M.E., junior clerk stenographer, 5 m. to Aug. 31 at $600 (resigned)	250 00	
Sullivan, F. C., clerk book-keeper, 9 m. at $1,260, 3 m. at $1,320	1,275 00	
Turner, J. L., principal clerk	2,280 00	
Turriff, C., senior account clerk	1,320 00	

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Continued—*Personnel*—Suite		
Accounts Branch–*Concluded*—Division de la comptabilité–*Fin*		
Walsh, M. M., junior clerk stenographer, 7 m. to Oct. 31 at $780 (transferred to Outside)	$ 455 00	
Woggan, F. H., confidential messenger, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Wood, E. E., departmental accountant, grade 4	3,360 00	
Dominion Lands Branch—Division des terres de l'Etat—		
Beaton, I., junior clerk stenographer, 8 m. at $720; clerk stenographer, 4 m. at $960	800 00	
Bell, C. M., clerk stenographer, 6 m. at $1,020, 6 m. at $1,080 (less 4 d.)	1,038 39	
Burnside, M. A. B., clerk stenographer, April 1 to Aug. 10 at $1,260 (resigned)	453 87	
Campbell H. D., senior clerk- stenographer, 3 m. at $1,500, 9 m. at $1,560	1,545 00	
Caron, O., clerk	1,260 00	$ 198 00
Cook, E. I., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Cowan, J. C., principal clerk	2,280 00	
Craig, M. A. J., senior clerk stenographer	1,620 00	
Davidson, T., principal clerk	2,280 00	
Edwards, H. L., prinicpal clerk	2,280 00	
Elderkin, G., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Evoy, A. L. J., clerk stenographer, 10 m. at $1,080, 2 m. at $1,140 (less 58½ d.)	911 10	
Fair, M. H., senior clerk stenographer	1,620 00	
Ferguson, M. E., junior clerk stenographer	900 00	
Flanagan, C., junior clerk stenographer, 9 m. at $720, 3 m. at $780	735 00	
Fulford, H. L., principal clerk	2,280 00	
Greenway, J. W., Commissioner of Dominion Lands	4,800 00	
Gresley, W. H., senior clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	
Headrick, M. F., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Hume, H. E., deputy commissioner of Dominion Lands	4,020 00	
Jameson, M., clerk stenographer	1,260 00	
Johnston, M., junior clerk stenographer	720 00	315 00
Jones, A. E., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Knight, C. M., clerk	1,300 00	198 00
Laflamme, P. R., translator	1,680 00	
Lafleur, O., principal clerk, 12 m. at $2,280 (less 14 d.)	2,194 19	
Landerkin, G. F., principal clerk	2,160 00	
Larkin, J. M., principal *clerk*, 12 m. at $2,280 (less 8 d.)	2,230 97	
Lochnan, W. P., senior *clerk*	1,680 00	50 00
Low, A., senior clerk stenographer	1,620 00	
Lynch, F. J., principal clerk	2,280 00	
MacDonald, J., junior clerk stenographer, 6 m. at $600, 6 m. at $660 (less 1 d.)	628 33	
Mair, C., principal clerk, 3 m. at June 30 at $2,280 (retired)	570 00	
Maloney, M. C., clerk stenographer	1,260 00	198 00
Matheson, R. B., assistant commissioner of Dominion Lands	4,020 00	
Maxwell, M. C., junior stenographer, 6 m. at $600, 6 m. at $660	630 00	
McLeod, G. A., principal clerk, 6 m. at $1,800, 6 m. at $1,920	1,860 00	
Montgomery, E. R., clerk stenographer	1,260 00	
Moore, I., senior clerk stenographer	1,620 00	
Morris, T. J., clerk, 3 m. to June 30 at $1,260 (retired)	315 00	54 00
Mortimer, W. R., file clerk, 9 m. at $1,140, 3 m. at $1,200	1,155 00	49 50
Mulhall, M. E., senior clerk stenographer	1,680 00	300 75
Perrin, H. B., head clerk	2,880 00	
Potter, J. C., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Powell, C. H. E., head clerk	2,880 00	
Ryan, A., principal clerk	2,280 00	
Scott, B. H., head clerk	2,880 00	
Shannon, C. V., head clerk	2,880 00	
Smith, A. E., senior supplies clerk	1,680 00	50 00
Stinson, W. W., account clerk	1,140 00	315 00
Taylor, M., junior clerk stenographer	720 00	
Thorburn, G. O., senior clerk stenographer, April 1 to July 14 at $1,560 (resigned)	448 70	
Traveller, A. M., junior clerk	1,000 00	
Trudel, E., head clerk, 7 m. to Oct. 31 at $2,520 (retired)	1,470 00	
Turton, E. E., sr., principal clerk	2,280 00	
Tweedly, A., junior clerk stenographer, 3 m. at $720, 9 m. at $780 (less 7½ d.)	749 20	
Wright, B. H., principal clerk	2,800 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Land Patents Branch—Division des terres enregistrées—		
Ackland, H., head clerk	$ 2,880 00	
Bailey, E. M., clerk	1,300 00	
Bazinet, O., map draughtsman	1,560 00	$ 94 00
Beardsley, G., senior clerk, 3 m. to June 30 at $1,680 (retired)	420 00	12 48
Beauchesne, J. A. H., principal clerk	2,280 00	
Beaudoin, R., principal clerk, 3 m. at $2,040, 9 m. at $2,160	2,130 00	
Belleau, J. A., principal map draughtsman, 3 m. to June 30 at $2,580 (retired)	645 00	
Blatchley, E. M., clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Brennan, M., junior engrosser	1,020 00	315 00
Bridgeman, F. V., senior clerk	1,620 00	
Burns, H. R., senior clerk, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
Caldwell, J. M., head clerk	2,880 00	
Casey, M. E., senior clerk stenographer	1,680 00	
Cohoon, A. A., principal clerk	2,280 00	
Corry, J. H., senior map draughtsman, 3 m. at $1,680, 9 m. at $1,800	1,770 00	42 50
Cote, N. O., controller of land patents	4,200 00	
Cram, A. S., principal map draughtsman	2,580 00	
Cuming, F. W. C., head clerk	2,880 00	
de Sylva, L., clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	315 00
Dewar, M. E., senior clerk typist	1,620 00	54 00
Duhamel, A., clerk typist	1,300 00	
Fagan, T. E., senior clerk	1,380 00	
Gamble, E., clerk	1,300 00	
Gliddon, W. S., chief clerk	3,600 00	
Graham, A. E., senior clerk book-keeper	1,080 00	50 00
Harrod, I. M., clerk typist	1,260 00	
Hill, C. W., confidential messenger	1,140 00	315 00
Ingersoll, C. L., junior engrosser	1,020 00	
Jackson, B. M., clerk stenographer	1,260 00	
Jackson, W. L., clerk stenographer	1,260 00	
Johnston, J. L., principal clerk	2,280 00	
Kydd, I., clerk	1,300 00	
Labrosse, J., senior clerk	1,680 00	50 00
Lamb, M. T., clerk stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
Lamb, W., senior clerk	2,100 00	
Landreville, I. B., senior book-keeper	2,280 00	
Lemieux, M. M. L., junior engrosser, 6 m. at $720, 6 m. at $780	750 00	315 00
Low, P. V., clerk book-keeper	1,600 00	54 00
Macdonell, J., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
MacMillan, B., clerk	1,260 00	
Mattice, M., clerk stenographer	1,260 00	
McCarthy, M. E., junior clerk, 12 m. at $1,000 (less 1½ d.)	995 82	
McIntosh, M., junior engrosser	1,020 00	
McKibbon, H., junior engrosser	1,020 00	
Oliver, E. A., senior clerk	1,680 00	50 00
Olmstead, C., senior clerk book-keeper	1,740 00	50 00
O'Meara, L. R., clerk typist	1,300 00	
Palmer, I., junior engrosser	1,020 00	
Paterson, G. W., senior clerk	1,680 00	
Rattey, A., senior clerk	1,620 00	54 00
Reinhardt, E., senior clerk, 3 m. to June 30 at $1,680 (retired)	420 00	12 48
Ritchie, J., clerk stenographer	1,260 00	
Semple, M. L., senior clerk typist, 3 m. to June 30 at $1,680 (retired)	420 00	
Sheppard, N. B., head clerk	2,880 00	
Starrs, M. E., clerk, 6 m. at $1,200, 6 m. at $1,260	1,230 00	
St. Laurent, M., junior engrosser	900 00	
Taylor, L. B., senior engineering clerk, 3 m. at $1,800; assistant office engineer, 9 m. at $2,040	1,980 00	10 00
Tierney, E., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Trudel, P. E., senior clerk, 3 m. to June 30 at $1,680 (transferred to Outside)	420 00	
Turnbull, M., senior clerk	1,680 00	
Willis, M. A., junior engrosser, 3 m. at $720, 9 m. at $780	765 00	315 00

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Timber and Grazing Lands Branch—Division des permis de coupe de bois et de pâturages—		
Almon, G. W. R., clerk book-keeper, 3 m. to June 30 at $2,100 (retired)	$ 525 00	
Aylen, F., clerk stenographer, 12 m. at $1,260 (less 16½ d.)	1,203 61	
Beehler, T. W., clerk stenographer	1,260 00	$ 198 00
Biggs, M. S., clerk stenographer, 2 m. to Nov. 2 at $960 (resigned)	160 00	
Byrne, G. M., clerk stenographer	1,140 00	
Champagne, N. W., senior account clerk	1,680 00	50 00
Chapman, M. V., clerk stenographer	1,260 00	
Charron, O., senior clerk	1,680 00	50 00
Closson, E., account clerk, 3 m. at $1,140, July 1–31 at $1,200 (transferred to Outside)	385 00	
Dowd, J., senior clerk bookkeeper	1,680 00	50 00
Eastman, E. R., clerk bookkeeper	1,260 00	
Elliott, J. S., senior file clerk	1,680 00	50 00
Gibeault, A., senior map draughtsman	2,040 00	
Hamilton, N. M., clerk stenographer	1,300 00	198 00
Higgerty, J. J., principal file clerk	2,280 00	
Humphreys, H. W. R., principal clerk	2,280 00	
Ince, R. A., principal clerk	2,280 00	
Leclair, J. A., senior clerk book-keeper	1,680 00	50 00
Lecourt, E., senior map draughtsman	1,800 00	40 00
Lefurgey, J., clerk	1,300 00	
Lochnan, J. J., account clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Lothian, W. F., senior account clerk	1,320 00	
McCann, D., head clerk	2,880 00	
McRorie, W. W., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Montpetit, A., file clerk	1,260 00	198 00
Mossop, P. H., senior account clerk, April 1 to July 14 at $1,560 (resigned)	448 71	27 03
Mullen, E. G., file clerk	1,200 00	258 00
Neville, H. J., senior clerk	1,620 00	
Nielsen, G. M., clerk stenographer, 4 m. to Mar. 31 at $960	320 00	
O'Grady, W. J., senior file clerk	1,620 00	54 00
Payton, G. W., principal clerk	2,280 00	
Pereira, G. P., head clerk	2,880 00	
Reiffenstein, J. H., assistant office engineer	2,800 00	
Richardson, M., senior clerk stenographer	1,620 00	
Robertson, J. E., clerk stenographer	1,260 00	198 00
Shields, J. A., principal account clerk	2,280 00	
Stafford, E. M., clerk stenographer, 3 m. at $1,250, 9 m. at $1,300	1,287 50	
Stothers, J. H., principal clerk	2,280 00	
Walker, E., clerk stenographer, 6 m. at $1,200, 6 m. at $1,260	1,230 00	
Watson, I. L., junior clerk stenographer, 9 m. at $600, 3 m. at $660 (less 9 d.)	600 48	
Webster, W. V., principal clerk, 12 m. at $2,280 (less 3 d.)	2,261 61	
Weir, C. M., clerk stenographer, 6 m. at $1,250, 6 m. at $1,300	1,275 00	
Wilson, C. A., senior clerk stenographer	1,620 00	
Winters, A. T. C., principal clerk, 9 m. at $2,160, 3 m. at $2,280 (less 7½ d.)	2,144 20	
Witten, S., principal clerk	2,280 00	
York, B. L., controller of timber and grazing lands	4,200 00	
Ordnance Lands Branch—Division des terres de l'artillerie—		
Capreol, F. C., senior clerk	2,100 00	
Dunne, J. P., superintendent, ordnance lands	3,480 00	
Hill, H., senior clerk	1,620 00	54 00
Jolliffe, E., clerk stenographer	1,300 00	198 00
Mann, A. E. G., senior clerk	1,620 00	54 00
McGill, V., principal clerk	2,280 00	
Philip, J. M., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	315 00
Roe, K., junior clerk stenographer, April 1 to June 9 at $720: clerk stenographer, June 10 to Mar. 31 at $960	914 00	
Routh, C. T., senior engineering clerk	1,980 00	
Triganne, M. A., editorial clerk	1,300 00	
Watt, G. H., assistant office engineer	2,460 00	
Mining Lands—Division des terrains miniers—		
Batterton, W. P., departmental accountant, grade 2	2,580 00	
Beardsley, G. F., senior clerk, 12 m. at $1,620 (less 1½ d.)	1,612 77	53 76

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Mining Lands–*Conc.*—Division des terrains miniers–*Fin*		
Bennett, C. H., principal clerk	$ 2,280 00	
Blue, W. A., senior clerk, 12 m. at $1,680 (less 9 d.)	1,639 35	
Busby, B. A., senior clerk stenographer	1,620 00	
Chamouard, L., senior map draughtsman	2,040 00	
Clifford, T., senior clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
Cross, W. J., clerk	1,260 00	$ 198 00
Daly, P. J., principal clerk	2,280 00	
Donaldson, E. I., junior clerk stenographer, 12 m. at $600 (less 7 d.)	588 65	
Durocher, E. J., senior clerk	1,620 00	54 00
Esdale, R. J., departmental accountant, grade 1	2,100 00	
Gagnon, F. F., office appliance operator, grade 3, 9 m. at $1,260, 3 m. at $1,320	1,275 00	195 00
Gautnier, J. H. D., account clerk, 6 m. at $1,140, 6 m. at $1,200	1,170 00	286 50
Genest, S. M., office engineer	3,120 00	
Gillis, W. C., assistant office engineer	2,460 00	
Gregoire, A., clerk stenographer	1,200 00	258 00
Higgerty, H. J., senior file clerk	1,680 00	50 00
Kelly, H. K., clerk stenographer	1,260 00	
Laflamme, R. J., senior account clerk	1,680 00	50 00
Larson, E. C., junior clerk stenographer, 3 m. at $600, 9 m. at $660	645 00	
Leslie, M. I., clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Lock, J. W. K., principal clerk	1,920 00	
McDermott, M. I. C., clerk stenographer, 3 m. at $1,250, 9 m. at $1,300 (less ½ d.)	1,285 70	
Metz, J. G., head clerk	2,880 00	
Millar, M. A., junior clerk stenographer, 6 m. at $600, 6 m. at $660	630 00	315 00
O'Connell, M. E., clerk stenographer	1,140 00	
O'Regan, J., file clerk, April 1 to Sept. 14 at $1,080 (transferred to School Lands)	492 00	
Pelton, A., principal clerk	2,280 00	
Ross, J. M., senior clerk stenographer	1,620 00	
Rowatt, H. H., superintendent, mining lands	4,500 00	
Sheppard, E. M., junior clerk stenographer, 3 m. at $660, 9 m. at $720	705 00	
Shiels, E. E., senior clerk	1,680 00	
Spence, C. F., assistant superintendent, mining lands	3,360 00	
Stewart, H. L., senior clerk book-keeper	1,680 00	50 00
Walters, D. R., clerk	1,260 00	198 00
Westlake, W. E., clerk	1,140 00	315 00
Northwest Territories and Yukon Branch—Division des territoires du Nord-Ouest et du Yukon—		
Anderson, M. G., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Beilby, R., senior clerk	1,560 00	
Bracken, T. F., clerk, 3 m. at $1,260; senior clerk, 9 m. at $1,320	1,305 00	189 00
Clarke, J. M., principal clerk	2,280 00	
Clunn, T. H. J., office engineer	2,640 00	
Craig, J. D., international boundary commission engineer, 8 m. to Nov. 30 at $3,780 (appointed director general of Surveys)	2,520 00	
Doyle, J. F., senior clerk	1,380 00	
Finnie, O. S., director Northwest Territories and Yukon Branch, 3 m. at $4,200, 9 m. at $4,500	4,425 00	
Graham, M., chief wild life division, 3 m. at $3,060, 9 m. at $3,180	3,150 00	
Hemphill, M. M., junior clerk stenographer, 3 m. at $600, 8 m. at $660, clerk stenographer, 1 m. at $960	670 00	
Hunter, J. A., junior clerk, 3 m. at $720, 9 m. at $780	765 00	
Leggett, H. I., senior clerk	1,620 00	
Macdonald, E. A., senior clerk	1,380 00	
Mackie, A. I., clerk stenographer, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
McCann, J. J., senior clerk, 3 m. to June 30 at $1,380 (resigned)	345 00	
McKeand, D. L., assistant director of Northwest Territories and Yukon Branch	3,600 00	
Merkley, I. P., clerk stenographer	1,260 00	198 00
Moran, J. F., head clerk	2,520 00	
Ormond, E. G., clerk stenographer, 9 m. at $1,020, 3 m. at $1,080 (less 14 d)	996 61	
Rosborough, V. M., clerk stenographer, 6m. at $1,080, 6 m. at $1,140	1,110 00	
Thomas, A. S., assistant engineer	2,220 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Dominion Parks Branch—Division des parcs de l'Etat—		
Arbic, G., file clerk	$ 1,600 00	$ 54 00
Balmer, E., junior clerk	900 00	
Barber, D. M., senior account clerk	1,620 00	
Beatty, F. B., clerk stenographer	1,300 00	
Blenkarn, W., clerk	1,260 00	198 00
Brace, W., senior clerk	1,680 00	50 00
Brown, J. P., clerk stenographer	1,260 00	
Bryan, G. W., principal clerk	2,280 00	
Calderhead, W. G., junior draughtsman, 12 m. at $1,020 (less $185.92 military pay)	834 08	198 00
Carnochan, G. A., senior file clerk	1,620 00	
Casey, C. N. clerk stenographer	1,140 00	315 00
Corcoran, J. B., file clerk, 9 m. at $1,600, principal clerk, 3 m. at $1,800	1,650 00	50 50
Corp, F., messenger clerk	1,000 00	315 00
Courtice, W. H., principal account clerk	2,280 00	
Crown, E. M., clerk stenographer	1,260 00	
Currie, M., clerk stenographer	1,140 00	
Ebbs, E. senior clerk	1,680 00	50 00
Edwards, J. H., messenger clerk, April 1 to Aug. 15 at $840 (resigned)	313 87	
Featherstone, R., junior clerk stenographer, June 30 to Mar. 31 at $600	451 67	
Fortier, A. J., clerk stenographer, April 1-14 at $960 (resigned)	37 33	
Gorr, B. W., junior clerk stenographer, April 1 to Aug. 6 at $720 (resigned)	251 61	
Grant, E. A., clerk stenographer	1,300 00	198 00
Hand, S. E., senior file clerk	2,100 00	
Harkin, J. B., commissioner of Dominion parks	4,800 00	
Harris, K. D., senior engineering clerk	2,100 00	
Hawkins, L., clerk stenographer	1,260 00	
Heaslip, T. S., principal clerk	2,280 00	
Herscovitz, B., junior clerk stenographer, 9 m. at $600, 3 m. at $660	615 00	
Hill, D. E., senior file clerk	1,680 00	50 00
Hoad, W. F., junior clerk	1,000 00	
Kniewasser, A., file clerk	1,600 00	54 00
Lafranchise, M., clerk stenographer	1,260 00	
Lennan, M., senior account clerk	1,560 00	
Love, G. A., senior clerk stenographer	1,620 00	
Macdonald, M. B., clerk stenographer	1,300 00	
McElroy, K. A., senior file clerk	1,620 00	
McGahey, H. P., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
McGuire, M., clerk stenographer	1,300 00	
McKeever, C., map draughtsman	1,600 00	54 00
McRae, D. C., junior clerk stenographer, 6 m. at $720, 6 m. at $780	750 00	
Moreland, M., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Murphy, A. J., senior file clerk	1,680 00	50 00
Nagle, C. E., principal clerk	2,280 00	
Nevins, K., clerk stenographer	1,260 00	
O'Brien, A., clerk stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	52 50
Parkinson, C., principal clerk, April 1 to July 29 at $1,800 (less 14 d. resigned)	521 61	
Pinard, A. A., head clerk	2,760 00	
Rogers, M. F., senior clerk stenographer	1,620 00	
Scharfe, V. J., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	
Scott, E., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Shea, J. J., senior clerk	1,680 00	50 00
Spero, J. E., law clerk	2,400 00	
Stronach, R. S., park superintendent, grade 4	2,760 00	
Von Charles, F., senior clerk stenographer	1,620 00	54 00
Ward, E. M., clerk stenographer, 12 m. at $1,260 (less March)	1,155 00	
Williams, E. R., senior draughtsman	2,040 00	
Williams, J. L., principal clerk	2,280 00	
Williams, M. B., publicity agent	2,400 00	
Williamson, F. H. H., deputy commissioner of Dominion parks	3,480 00	
Wood, J. A., park superintendent, grade 3	2,220 00	
Natural Resources Intelligence Branch—Division des renseignements sur les ressources naturelles—		
Adams, M. E., clerk stenographer	1,020 00	
Atchison, M. B., senior clerk	1,620 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Natural Resources Intelligence Branch–*Conc.*—Division des renseignements sur les ressources naturelles–*Fin*		
Bastien, J. A., assistant office engineer	$ 2,460 00	
Birchenough, A. A., principal map draughtsman	2,580 00	
Bray, R. P., assistant office engineer	2,460 00	
Browne, T. A., research Engineer	2,280 00	
Cameron, D. D., senior file clerk	1,620 00	
Campbell, I. A., departmental librarian, grade 2, April 1 to Jan. 17 at $1,620 (resigned)	1,289 03	
Collins, G. H. A., photographer	1,600 00	$ 54 00
Cyr, E., senior map draughtsman	2,040 00	
Dennison, M. I., senior clerk stenographer	1,620 00	54 00
Deshaies, M. E., junior map draughtsman	1,200 00	
Dickson, D. H., junior engrosser	1,020 00	
Drew, D. A., senior clerk stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
DuBroy, M. P., junior clerk stenographer, 6 m. at $600, 6 m. at $660	630 00	
Gagnon, J. S., stores clerk	1,600 00	54 00
Garvin, E. R., clerk stenographer	1,260 00	
Gaudry, G. A., chief map draughtsman	3,000 00	
Gauthier, A., map draughtsman	1,560 00	94 00
Gibson, A., store clerk	1,260 00	198 00
Grindlay, T., principal map draughtsman	2,580 00	
Harvey, E. R., research engineer	2,280 00	
Hilliard, L., senior clerk	1,620 00	
Hopkins, G. R., senior clerk, 9 m. at $1,440, 3 m. at $1,500	1,455 00	169 00
Jodoin, R., senior statistical clerk	1,680 00	50 00
Kitto, F. H., exploratory engineer	3,360 00	
Lynch, F. C. C., director, Natural Resources Intelligence branch	4,500 00	
Macfarlane, J. H., senior clerk stenographer	1,620 00	
MacKenzie, L., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Marsolais, D., clerk stenographer, 2 m. at $1,140 senior clerk, 10 m. at $1,320	1,290 00	207 50
Master, O., economic adviser	4,200 00	
McCallum, H. A., head clerk	2,880 00	
McClymont, P. J., head clerk	2,880 00	
McFadden, M. E., junior engrosser	900 00	
McMeekin, E. J., research engineer, 6 m. at $1,920, 6 m. at $2,040	1,980 00	
McRae, A. D., research engineer	2,520 00	
Murphy, A., principal clerk	2,280 00	
Murphy, M. E., clerk typist, 6 m. at $1,200, 6 m. at $1,260 (less ½ d.)	1,228 31	227 73
Odell, R. K., assistant superintendent Natural Resources Intelligence branch	3,360 00	
O'Keefe, J. J., file clerk, 3 m. at $1,250, 9 m. at $1,300	1,287 50	200 50
O'Leary, S., clerk	1,200 00	
O'Neill, R. F., assistant cataloguer	1,620 00	54 00
Ouimet, E. G., photographer, 12 m. at $1,500 (less 2 d.)	1,491 80	153 15
Peaker, R., principal clerk, 3 m. at $2,040, 9 m. at $2,160	2,130 00	
Peaker, W. J., office engineer	3,120 00	
Petrie, J., cartographer	2,340 00	
Pilon, E., senior messenger, 3 m. at $960, 9 m. at $1,020	1,005 00	
Plunkett, R., clerk stenographer, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Proulx, A., clerk stenographer	1,260 00	198 00
Ritchie, I., senior clerk stenographer	1,620 00	54 00
Rutherford, M., senior clerk	1,680 00	
Ryan, T. W., clerk	1,600 00	54 00
Sim, J., senior map draughtsman	1,800 00	
Slade, W. T., senior file clerk	1,620 00	54 00
Sproule, F. A., research engineer	2,520 00	
Sullivan, A., cartographer	2,340 00	
Thomas, L. O., senior research engineer	3,000 00	
Walker, E., engineering clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	186 00
Welsh, C., junior clerk stenographer	720 00	
Weskett, F. C., clerk, 6 m. at $1,209, 6 m. at $1,260	1,230 00	228 00
Whitehead, A., senior clerk typist	1,620 00	
Wilkinson, J. J., senior photographer	2,100 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Geographer's Branch—Division du géographe—		
Akerlindh, A. A., senior clerk	$ 1,680 00	$ 50 00
Anderson, W., cartographer	2,460 00	
Bennie, J., senior map draughtsman, 7 m. to Oct. 31 at $2,100 (retired)	1,225 00	
Beveridge, J., cartographer	2,460 00	
Bryant, E. D., chief draughtsman	3,000 00	
Chalifour, J. E., chief geographer	3,600 00	
Chandler, S., senior map draughtsman	2,040 00	
Dumouchel, G., senior map draughtsman	2,040 00	
Inkster, F., cartographer, 12 m. at $2,460 (less 9 d.)	2,400 48	
Lacroix, A., senior map draughtsman	2,040 00	
Lightfoot, D., senior map draughtsman	2,040 00	
Linnell, A. A., senior map draughtsman	2,040 00	
Loyer, J. R., map draughtsman, 12 m. at $1,560 (less 3 d.)	1,547 14	93 23
McElligott, J. P., map draughtsman	1,600 00	54 00
Nicol, H., map draughtsman, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Old, F. J. A., map draughtsman, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Sawyer, G., clerk stenographer	1,080 00	315 00
Tache, H., cartographer	2,460 00	
Waine, F. E., senior clerk stenographer, 7 m. to Oct. 31, at $1,320 (retired)	770 00	
Secretary's Branch—Division du secrétariat—		
Adams, G. E., senior clerk stenographer	1,620 00	
Alexander, E. V., clerk stenographer	960 00	
Ashfield, J. H., registrar of correspondence	2,820 00	
Bailey, W. M., chief clerk	3,120 00	
Beaulieu, A., translator	1,500 00	154 00
Bigras, G., file clerk	1,020 00	.....
Blanchard, B., junior clerk, 3 m. to June 30 at $1,000 (retired)	249 99	
Blyth, D. F., head clerk	2,880 00	
Bompas, H. O., senior file clerk	1,620 00	54 00
Bradley, A. E., senior supplies clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Buckham, J. H., principal file clerk, 3 m. at $2,160, 9 m. at $2,280	2,250 00	
Burns, M. M., clerk stenographer, 6 m. at $1,140, 6 m. at $1,200	1,170 00	
Cadieux, J. A., senior file clerk	1,620 00	54 00
Carson, F. W., principal clerk, 9 m. at $2,040, 3 m. at $2,160	2,070 00	
Case, R. H., senior supplies clerk, 12 m. at $1,380 (less $90.71 military pay)	1,289 29	186 00
Charlebois, H., clerk	1,300 00	198 00
Charron, J. A., senior file clerk	1,620 00	54 00
Chevrier, É. L., chief clerk	3,120 00	
Connelly, E., senior file clerk	2,100 00	
Cote, J. A. A., head clerk	2,520 00	
Daoust, A., file clerk, April 1 to Feb. 22 at $1,260 (transferred to School Lands)	1,132 50	177 96
Daoust, P., senior file clerk	1,620 00	54 00
Denneny, C. M., assistant purchasing agent, 3 m. at. $2,400, 9 m. at $2,580.	2,535 00	
deRenzy, N. K., senior clerk typist	1,380 00	
Douglas, R. G., senior file clerk	1,680 00	50 00
Dupont, C., clerk	1,260 00	
Eagleson, J. S., head clerk	2,880 00	
Ellis, F. T., clerk, 12 m. at $1,300 (less 66 d.)	1,065 49	162 27
Fagan, W. C., senior supplies clerk, 3 m. at $1,440, 9 m. at $1,500	1,485 00	159 00
Foley, E. J., senior file clerk	1,620 00	54 00
Gagnon, C. A., senior file clerk	1,380 00	186 00
Gardner, E., senior clerk stenographer, 3 m. at $1,500, 9 m. at $1,560	1,545 00	
Grondin, A., clerk stenographer	1,300 00	198 00
Handley, .H, senior clerk	1,380 00	186 00
Hearnden, G., senior file clerk	1,680 00	50 00
Hunter, W. E., head clerk, 3 m. at $2,400, 9 m. at $2,520	2,490 00	
Hutchison, E. B., matron, July 22 to Mar. 31, at $1,200	832 26	
Hutton, J. B., principal file clerk	1,920 00	
Jacob, F. D., principal clerk, 3 m. at $1,800, 9 m. at $1,920	1,890 00	10 00
Jandrew, C. E., clerk stenographer, May 9 to Jan. 31 at $960, 2 m. at $1,020.	869 35	
Johnston, A. F., junior clerk stenographer, 6 m. at $1,250, 6 m. at $1,300	1,275 00	
Johnston, H. P., senior clerk	1,620 00	
Kennys-Tynte, A. M. P., file clerk, April 1 to Mar. 22 at $1,600 (superannuated)	1,561 28	52 69

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Secretary's Branch–*Conc.*—Division du secrétariat–*Fin*		
Lafrance, I., file clerk, 3 m. to June 30, at $1,260 (retired)	$ 315 00	
Lawler, J., editor, grade 2	2,520 00	
Lepage, L., senior clerk typist	1,620 00	
MacMillan, F. R., senior file clerk	1,380 00	
Marier, H., senior clerk book-keeper	1,680 00	$ 50 00
McKenzie, J. G., junior clerk	900 00	
Millward, A. E., senior clerk, 3 m. at $1,320, 3 m. to Sept. 30 at $1,380 (less 23 d.)	589 68	
Montgomery, D. V., senior file clerk, April 1 to Dec. 8 at $1,620 (resigned)	1,114 84	
Morin, J. L., senior file clerk	1,620 00	54 00
Morris, J. E., principal file clerk	2,280 00	
O'Neil, J. A., senior file clerk	1,620 00	
Pelletier, C. C., head clerk	2,880 00	
Percival, M. F., senior clerk stenographer	1,380 00	
Preston, S. R., junior clerk, 3 m. to June 30 at $1,000 (retired)	249 99	78 75
Purvis, G. E., head clerk, 9 m. at $2,520, 3 m. at $2,640	2,550 00	
Renault, J. F., senior translator, 9 m. at $2,040, 3 m. at $2,160	2,070 00	
Reynolds, M. E., senior translator	2,280 00	
Rheaume, H. E., senior file clerk	1,380 00	186 00
Roberts, J. M., secretary	4,200 00	
Roger, W., head clerk	2,520 00	
Rombough, J. I., senior file clerk, 3 m. to June 30 at $2,100 (retired)	525 00	
Savage, S., senior file clerk	2,100 00	
Schuller, J., senior translator	1,920 00	
Scott, M. M , senior clerk, 3 m. to June 30 at $1,680 (retired)	420 00	
Seed, H., clerk	1,260 00	
Stalker, M. K. W., senior clerk stenographer, 3 m. to June 30 at $1,620 (retired)	405 00	
Stewart, M., senior clerk book-keeper	1,440 00	
Sylvain, J., head translator	3,300 00	
Taylor, G. J., senior stores clerk, 3 m. to June 30 at $1,680 (retired)	420 00	12 48
Taylor, W. D., senior file clerk	1,380 00	
Theriault, A., clerk typist	960 00	
Traveller, A., file clerk	1,300 00	198 00
Traversy, W. I., principal file clerk	1,920 00	
Tremblay, M., senior translator	2,280 00	
Turcotte, E., principal file clerk	2,280 00	
Wade, A. R., head clerk	2,880 00	
Wright, W., clerk	1,260 00	198 00
Forestry Branch—Division forestière—		
Archambault, J. A., clerk	1,260 00	
Bastien, A., clerk stenographer	1,260 00	
Belliveau, J., junior clerk stenographer, 2 m. at $720; clerk stenographer, 10 m. at $960	920 00	
Blackburn, I. B., departmental librarian	1,620 00	54 00
Brown, B. O., clerk stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	
Byshe, F. H., head clerk	2,880 00	
Chapman, H. D., engineering clerk, Oct. 12 to Mar. 31 at $1,260	592 74	93 15
Courtenay, L. C., clerk	1,200 00	
Duscet, G., senior clerk stenographer	1,680 00	
Edey, R. K., senior file clerk	1,620 00	54 00
Esdale, V. A., clerk typist	1,260 00	
Evans, M. P., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	
Finlayson, E. H., director of forestry	3,360 00	
Gillespie, K. M., clerk stenographer, 9 m. at $1,250, 3 m. at $1,300	1,262 50	205 50
Harnett, W. C., senior clerk book-keeper, April 1 to Oct. 9 at $1,740 (transferred to School Lands)	912 10	26 17
Jacombe, F. W. H., bibliographer	2,100 00	
Johnston, A. J., library assistant, 9 m. at $1,080, 3 m. at $1,140	1,095 00	
Macdonald, M. A., senior clerk stenographer	1,320 00	
Maley, M. A., clerk stenographer, 9 m. at $1,020, 3 m. at $1,080	1,035 00	
Martin, M. H., principal account clerk	2,280 00	
McCann, I. M., senior clerk stenographer, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
McGillis, M. L., junior clerk stenographer	660 00	315 00
Potter, G. R. L., senior clerk	1,620 00	54 00

INTERIOR—INTÉRIEUR

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—*Personnel*–Suite		
Forestry Branch–*Conc.*—Division forestière–*Fin*		
Roberts, W. I., clerk book-keeper, April 1 to Oct. 1 at $1,320 (transferred to School Lands)	$ 663 55	
Robinson, A. M., senior clerk	1,680 00	
Simpson, H. V., clerk stenographer	1,020 00	
Thomson, M. A., statistical clerk, 12 m. at $1,300 (including $108.37 arrears for 1923-24)	1,408 37	$ 222 75
Traversy, A. A., senior account clerk, 12 m. at $1,680 (less Oct. 28 to Feb. 15 paid in School Lands, and 46 d.)	952 90	28 58
Tulley, C. J., principal clerk, 3 m. at $2,040, 9 m. at $2,160	2,130 00	
Turton, E. E., jr., principal clerk	1,920 00	
Woodburn, M., junior clerk stenographer, 3 m. at $900, 9 m. at $950	937 50	315 00
Wright, J. G., assistant office engineer	2,160 00	
Young, A. J., senior clerk stenographer	1,620 00	
Water Power Branch—Division des forces hydrauliques—		
Allan, N. T., chief map draughtsman	3,000 00	
Barber, L. J., senior clerk stenographer	1,620 00	54 00
Beale, A. M., senior assistant engineer	3,180 00	
Brady, H. M., clerk typist, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
Branback, Z. H., clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Brown, W. L., senior engineering clerk	1,980 00	
Challies, J. B., director of water power	4,800 00	
Cleary, K. G., clerk stenographer, 9 m. at $1,260; senior clerk stenographer, 3 m. at $1,320	1,275 00	
Cochrane, M. F., office engineer	3,120 00	
Dearth, A. I., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140 (less 37 d.)	1,011 61	
Denis, L. G., hydro-electric engineer	3,600 00	
Douglas, A. G., senior engineering clerk	1,980 00	
Drew, A. M., clerk stenographer, 9 m. at $1,140, 3 m. at $1,200	1,155 00	300 75
Durie, W. A., map draughtsman	1,560 00	94 00
Groulx, A., senior map draughtsman	2,040 00	
Hartley, H., editor, grade 1	2,400 00	
Holtz, A. H., clerk	1,260 00	198 00
Jones, G. E., principal draughtsman	2,100 00	
King, M. C., senior clerk stenographer	1,620 00	54 00
Lambe, A. B., engineer, Dominion Power Board	4,020 00	
Leslie, V. M., clerk stenographer	1,260 00	
McDougall, D. C., head clerk	2,400 00	
McRorie, H. E., clerk stenographer	1,260 00	
Murphy, A. M., senior clerk stenographer, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
O'Connor, A. L., clerk stenographer	1,140 00	
Perrin, V., senior draughtsman, 6 m. at $1,800, 6 m. at $1,920	1,860 00	20 00
Ramsay, E. M., assistant hydraulic engineer, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
Richards, W. A., senior draughtsman	2,040 00	
Roger, A., assistant power development engineer	2,460 00	
Spence, W. W., clerk stenographer	1,260 00	
Squire, R. L., assistant office engineer	2,460 00	
Summers, J. W., photostat operator	1,200 00	258 00
Teevens, E. M., clerk stenographer	1,300 00	198 00
Thompson, N. A., assistant hydraulic engineer, 6 m. at $2,220, 6 m. at $2,340	2,280 00	
Wilkinson, P., principal account clerk	2,280 00	
Wimberley, A. C., junior engineer, 6 m. at $1,920, 6 m. at $2,040	1,980 00	
Wiseman, M., senior clerk stenographer, April 1 to Dec. 1 at $1,500 (resigned)	1,004 03	
Young, S. A., senior clerk stenographer	1,620 00	
Dominion Astronomical Observatory—Observatoire astronomique de l'Etat—		
Arbogast, E. C., astronomical computer	3,000 00	
Callander, R., senior engineering clerk, 12 m. at $1,980 (less July)	1,815 00	
Christensen, L. P., instrument maker foreman, 6 m. at $2,040, 6 m. at $2,160	2,100 00	
de Lury, R. E., research astronomer	3,300 00	
Doxsee, W. W., assistant seismologist	2,220 00	
Dunn, F. J., carpenter	1,488 63	
Fredette, J. F., assistant astronomical computer	1,980 00	
French, C. A., magnetician	3,000 00	
Grant, A. W., editor, grade 1, 12 m. at $2,400 (less 3½ d.)	2,376 89	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—**Traitements du Gouvernement civil**–Suite		
Staff–Con.—*Personnel*–Suite		
Dominion Astronomical Observatory–*Conc.*—Observatoire astronomique de l'Etat–*Fin*		
Hamel, E. C., clerk, 12 m. at $960 (less 2 d.)	$ 954 84	$ 313 31
Jacques, W. C., astronomical computer	3,000 00	
L'Abbe, J. H., librarian	2,400 00	
McDiarmid, R. J., astronomer	3,000 00	
Miller, A. H., gravity specialist, 3 m. at $2,760, 9 m. at $2,880	2,850 00	
Motherwell, R. M., astronomer	3,000 00	
Nugent, D. B., astronomer	3,000 00	
Robertson, D., longitude exchange operator	2,100 00	
Sills, O., senior clerk	1,680 00	50 00
Smith, C. C., astronomer, 6 m. at $2,880, 6 m. at $3,000	2,940 00	
Steadworthy, A., senior photographer, 3 m. to June 30 at $2,100 (including $147.50 for 1923–24; retired)	672 50	5 00
Stewart, R. M., director	4,500 00	
Swinburn, A. H., assistant astronomer	2,280 00	
Astrophysical Observatory—Observatoire astrophysique—		
Harper, W. E., research astronomer	3,300 00	
Hill, S. N., assistant office engineer	2,800 00	
Plaskett, J. S., director	4,800 00	
Young, R. K., astronomer, April 1 to Oct. 19 at $3,000 (resigned)	1,653 23	
British Columbia Lands and Townsites Branch—Division des terrains et des emplacements urbains en Colombie-Britannique—		
Bourdon, H. clerk	1,260 00	198 00
Eastman, E. R., principal clerk	2,280 00	
Hawley, O., senior clerk stenographer, 3 m. to June 30 at $1,620 (retired)	405 00	
MacCuaig, A. J., senior file clerk, 7 m. to Oct. 31 at $1,620 (retired)	945 00	31 50
Morley, R. W., office engineer	3,120 00	
Proctor, G. S., senior map draughtsman, at $2,040 (less 1 d.)	2,034 52	
Quigley, A. P., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Wright, L. K., clerk, 3 m. to June 30 at $1,300 (retired)	324 99	
Wyld, G., superintendent B.C. Lands	3,600 00	
Topographical Surveys Branch—Division des arpentages topographiques—		
Archambault, E., senior map draughtsman, 12 m. at $2,040 (less 2 d.)	2,029 03	
Armstrong, W. B., assistant office engineer	2,460 00	
Barber, H. G., office engineer	3,120 00	
Barks, A., instrument maker, grade 2, 6 m. at $1,680, 6 m. at $1,740	1,710 00	50 00
Bedard, H. J., assistant office engineer	2,460 00	
Begin, P. A., senior map draughtsman, 3 m. to June 30 at $2,100 (retired)	525 00	
Bergin, W., senior map draughtsman	2,040 00	
Besserer, C. W., photographer, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Birchall, W. A., principal map draughtsman	2,580 00	
Bradley, J. D., assistant office engineer	2,460 00	
Brady, M., principal clerk	2,800 00	
Brown, A., draughtsman, 7 m. to Oct. 31 at $1,560 (retired)	910 00	54 81
Brown, T. E., supervisor of field work	3,240 00	
Burkholder, E. L., senior engineering clerk	1,800 00	40 00
Cannell, H. W., assistant office engineer	2,460 00	
Carnochan, J. N., senior map draughtsman	2,040 00	
Carroll, M. J., senior engineering clerk	2,100 00	
Colquhoun, G. A., assistant office engineer	2,460 00	
Courtney, H. M., clerk stenographer, 9 m. at $1,250, 3 m. at $1,300	1,262 50	205 50
Cox, A. C., senior map draughtsman, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
Craig, J. D., director general of surveys, 4 m. to Mar. 31 at $4,800	1,600 00	
Craik, C. V., custodian of surveying equipment	1,680 00	50 00
Currie, P. W., assistant office engineer	2,460 00	
Davies, T. E. S., principal map draughtsman	2,580 00	
Davy, E., map draughtsman, 7 m. to Oct. 31 at $1,600 (retired)	933 31	31 50
Dawson, R. J., map draughtsman	1,600 00	54 00
Dennis, E. M., office engineer	3,120 00	
Deslauriers, J. E., senior map draughtsman	2,040 00	
Deville, E., director general of surveys, 6 m. to Sept. 30 at $5,400 (deceased)	2,700 00	
Dodge, G. B., surveys engineer, gr. 6	3,660 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 7—Civil Government Salaries–Con.—Traitements du Gouvernement civil–Suite		
Staff–Con.—Personnel–Suite		
Topographical Surveys Branch–*Con.*—Division des arpentages topographiques–*Suite*		
d'Orsonnens, A., senior relief map maker	$ 2,280 00	
Douglas, R., associate archivist	2,400 00	
Dunlop, H. J., assistant magnetician	2,220 00	
Elder, A. J., assistant office engineer	2,460 00	
Eugler, C., chief mechanical division	3,000 00	
Field, R. H., surveys physicist	2,220 00	
Flindt, A. H., principal map draughtsman	2,580 00	
Gagnon, J. N. H., assistant office engineer	2,460 00	
Garton, F. T., senior account clerk, 3 m. at $1,440, 9 m. at $1,500	1,485 00	$ 159 00
Genest, P. F. X., assistant office engineer	2,460 00	
Gilmore, E. T. B., senior engineering clerk, 12 m. at $2,100 (less 2 d.)	2,088 71	
Gooday, S. H., senior map draughtsman	2,040 00	
Hall, J., principal map draughtsman	2,580 00	
Harrison, E. W., assistant office engineer, 12 m. at $2,460 (including $46.29 for 1923–24)	2,506 29	
Hatton, C., clerk typist	1,260 00	
Helmer, J. D., map draughtsman	1,600 00	54 00
Henderson, F. D., office engineer	3,120 00	
Herbert, W. H., magnetician	3,000 00	
Howie, J., senior map draughtsman	2,040 00	
Hubbell, E. W., surveys engineer, grade 5	3,000 00	
Hughson, W. G., publicity agent	2,280 00	
Jones, G. S., senior engineering clerk	1,980 00	
Kilmartin, A. T., assistant process worker, 12 m. at $1,920 (less ½ d.)	1,917 42	
Kirwan, G. L., senior engineering clerk	1,980 00	
Laberee, E. E., assistant office engineer	2,400 00	
Linford, W. J., surveys physicist	2,220 00	
Lytle, W. J., senior engineering clerk	1,980 00	
MacIlquham, W. L., assistant office engineer	2,460 00	
MacMillan, J. P., assistant office engineer	2,460 00	
May, J. E., principal map draughtsman	2,580 00	
McClennan, W. D., assistant office engineer	2,460 00	
McDonald, J. F., editor grade 1, 12 m. at $2,280 (less May; including $180 for 1923–24)	2,270 00	4 19
McDonald, M., clerk typist	1,260 00	
McKinley, E., clerk stenographer	1,260 00	
McKnight, J. H., assistant office engineer	2,160 00	
Metivier, A., photographer	1,260 00	198 00
Milliken, J. B., assistant office engineer	2,460 00	
Moore, R. T., senior clerk	1,680 00	50 00
Morency, G. E., senior engineering clerk, April 1 to Jan 7 at $1,980 (resigned)	1,522 26	
Morgan, W. E., senior photographer	2,100 00	
Moule, W. J., senior map draughtsman	2,040 00	
Murphy, S. J., surveys physicist, 9 m. at $2,220, 3 m. at $2,280	2,235 00	
Murray, H. A., chief of photo-mechanical plant	2,700 00	
Nash, T. S., office engineer	3,120 00	
Nevins, L. A., principal account clerk	2,280 00	
O'Hanley, R. W., senior clerk	1,680 00	50 00
O'Meara, M. T., messenger clerk, 7 m. to Oct. 31 at $1,000 (retired)	583 31	183 75
Parry, H., assistant office engineer	2,460 00	
Pegg, A., clerk	1,260 00	198 00
Pepin, S., junior engrosser	1,020 00	
Perry, A. M., assistant to Dominion Lands Surveyor	2,555 00	
Purdy, W. A., principal map draughtsman	2,580 00	
Quinn, M., clerk stenographer	1,260 00	198 00
Rice, F. W., assistant office engineer	2,460 00	
Rochon, E. C., assistant office engineer	2,460 00	
Roe, B. J., assistant office engineer	2,460 00	
Ross, R. C., surveys physicist	2,280 00	
Shanks, T., assistant director general of surveys, 6 m. at $4,200, 1 m. to Oct. 31 at $4,500 (retired)	2,475 00	
Smith, F. W., senior map draughtsman	2,040 00	
Smith, J., chief map draughtsman, 3 m. to June 30 at $3,000 (retired)	750 00	
Sowter, T. W. E., relief map maker	1,920 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. **Détail des Traitements**–Suite	Salary Traitement	Bonus Boni
Vote 7—Civil Government Salaries–Conc.—**Traitements du Gouvernement civil**–Fin		
Staff–Conc.—*Personnel*–Fin		
Topographical Surveys Branch–*Conc.*—Division des arpentages topographiques–*Fin*		
Sprekley, R. O., assistant office engineer	$ 2,460 00	
Stephens, F., clerk stenographer, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Stock, J. J., assistant office engineer	2,460 00	
Surtees, W. S., engineering clerk, 7 m. to Mar. 31 at $2,100 (retired)	1,225 00	
Sutherland, H. E., assistant office engineer	2,460 00	
Sweeney, H. F., senior clerk stenographer	1,320 00	$ 186 00
Villeneuve, E. J., senior map draughtsman	2,040 00	
Washington, M., clerk stenographer	1,260 00	
Watters, J., departmental printer	1,380 00	186 00
West, G. O., senior engineering clerk	1,980 00	
Wight, E. J., assistant office engineer	2,460 00	
Wilson, E. E. D., assistant office engineer	2,460 00	
Boundary Surveys Branch—Division des arpentages aux frontières—		
McArthur, J. J., international boundary commissioner, 7 m. to Oct. 31 at $4,500 (retired)	2,625 00	
O'Connell, J. R., chief map draughtsman	3,000 00	
Geodetic Surveys Branch—Division des arpentages géodésiques—		
Arcand, A., senior clerk	1,680 00	50 00
Blunt, L. E., senior clerk stenographer	1,620 00	54 00
Cannon, J. B., office engineer	3,120 00	
Copping, L. I., clerk book-keeper	1,320 00	186 00
Cordukes, J. P., assistant office engineer	2,460 00	
de Coeli, E. T., junior geodetic engineer	2,040 00	
Doyle, D. J., senior map draughtsman	2,040 00	
Fairbairn, W. B., principal account clerk	2,280 00	
Faussett, H., clerk typist	1,260 00	
Gauthier, L., principal map draughtsman	2,800 00	
Gibson, G. H. D., editor, grade 1	2,400 00	
McDiarmid, F. A., surpervisor of standards	3,000 00	
McDonald, C. M., senior clerk	1,620 00	
Ogilvie, N., superintendent, geodetic surveys	4,800 00	
Parker, T. H., geodetic engineer	2,880 00	
Potvin, M., messenger clerk, 9 m. at $780, 3 m. at $840	795 00	
Simpson, W., head clerk	2,880 00	
Stewart, C., clerk stenographer	1,260 00	
Tobey, Wm., senior geodetic engineer	3,780 00	
Werry, F. W. O., engineering clerk, 3 m. to June 30 at $1,600 (retired)	399 99	
	1,392,936 52	*26,834 95*
Vote 7—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil (Page K—37)		
Temporary Employees—Personnel temporaire		
Bessette, L., office boy, Sept. 26 to Mar. 31 at $300	170 83	
Boivin, L., office boy, Aug. 7 to Mar. 31 (less ½ d.) at $300	194 76	
Brennan, H., jr. clerk-stenographer, Aug. 22 to Feb. 28 at $600	316 13	
Brown, L., jr. clerk stenographer, 7 m. to Oct. 31 at $600	350 00	
Cummings, W. H., office boy, Mar. 14–31 at $300	14 52	
Cunneyworth, W. D., clerk-bookkeeper, April 1–7 at $1,020	19 83	6 12
Langevin, A., messenger-clerk, 3 m. to June 30 at $600	150 00	78 75
	1,216 07	*84 87*
Vote 250—Dominion Observatory at Ottawa—Observatoire de l'Etat à Ottawa (Page K— 38)		
Permanent employees—Personnel permanent		
Dier, W. A., junior electrical engineer	2,040 00	
Dolan, J. F., clerk-stenographer	1,260 00	
Hacket, Thos., watchman	960 00	315 00

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 250—Dominion Observatory at Ottawa–Conc.—Observatoire de l'Etat à Ottawa–Fin		
Permanent employees–Conc.—Personnel permanent–Fin		
Henderson, J. P., assistant astronomer	$ 2,280 00	
Heuroteau, F. C. P., astronomer	2,880 00	
Hodgson, E. A., seizmologist, 6 m. at $2,760, 6 m. at $2,880	2,820 00	
Madill, R. D., 3 m. at $1,860, 9 m. at $1,980	1,950 00	
McClenahan, W. S., assistant astronomer	2,280 00	
O'Connor, J. L., engineering clerk	1,560 00	
Shore, A. E., bookbinder	1,300 00	$ 198 00
Sprayson, H. B., instrument maker, April 1 to June 14 at $1,680	345 33	10 26
Walker, J. M., instrument maker, grade 2, June 15 to Mar. 31 at $1,620	1,287 00	42 90
Williams, S., engineering clerk	1,440 00	174 00
Temporary employees—Personnel temporaire		
Bird, A., instrument maker, grade 2, Aug. 13 to Mar. 31 at $1,620	1,027 74	34 26
Dickson, A., photographer	1,200 00	
Walker, J. M., instrument maker, grade 2, April 1 to June 14 at $1,620	333 00	11 10
	24,963 07	*785 52*
Vote 251—Topographical Surveys—Arpentages topographiques (Page K—38)		
Permanent employees—Personnel permanent		
Akins, J. R., chief of party, 365 d. at $9	3,285 00	
Alexander, J. B., assistant, 365 d. at $7	2,555 00	
Allan, F. M., senior engineering clerk	1,980 00	
Arbucke, Miss B., junior clerk	780 00	
Auger, Miss R., junior clerk	780 00	216 77
Barnes, Miss L., clerk	1,260 00	198 00
Bayley, G., St. J., assistant, 365 d. at $7	2,555 00	
Bennett, G. A., chief of party, April 1 to May 14 and Nov. 11 to Mar. 31, 185 d. at $9	1,665 00	
Bergin, J., lithographic printer, 30 w. 4 d. at $35	1,073 34	
Berry, E. W., chief of party, 365 d. at $9	3,285 00	
Blancher, G. H., chief of party, 346½ d. at $9	3,118 50	
Bott, Chas., 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Boyle, S., lithographic grainer and polisher, 52 w. 1 d. at $26	1,356 34	186 00
Brenot, L., chief of party, 365 d. at $9	3,285 00	
Brenot, Miss A., jr. map draftsman, 6 m. at $960, 6 m. at $1,020, less 1 d	987 11	314 11
Browne, E. F., assistant, 365 d. at $7	2,555 00	
Burchnall, R. P., assistant, 365 d. at $7	2,555 00	
Calder, J. A., chief of party, May 27 to Jan. 15, 234 d. at $9	2,106 00	
Cameron, M. G., assistant, 365 d. at $7	2,555 00	
Carrol, J., assistant, 365 d. at $7	2,555 00	
Carson, J. E., senior clerk	1,700 00	50 00
Chartrand, D. E., assistant, 365 d. at $7	2,555 00	
Christie, W., chief of party, 365 d. at $9	3,285 00	
Coté, J. D., engineering clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	183 00
Cowper, G. C., chief of party, 365 d. at $9	3,285 00	
Cullen, M., packer and helper, 6 m. at $960, 6 m. at $1,020	990 00	315 00
Cumming, A. L., chief of party, 365 d. at $9	3,285 00	
Cunningham, T. M., chief of lithographic plant	2,700 00	
Daly, W. P., assistant, 365 d. at $7	2,555 00	
Davidson, R. D., assistant, 365 d. at $7	2,555 00	
Davies, T. A., chief of party, 365 d. at $9	3,285 00	
Donnelly, C. B. C., assistant, 365 d. at $7	2,555 00	
Des Lauriers, J. H., lithographic printer, 52 w. 1 d. at $35	1,825 84	
Dozois, L. O. R., chief of party, 12 m. less June 1 to Aug. 31, 273 d. at $9	2,457 00	
Evans, S. L., chief of party, April 1 to July 14, 105 d. at $9	945 00	
Fawcett, S. D., chief of party, 365 d. at $9	3,285 00	
Fletcher, W. A., chief of party, 365 d. at $9	3,285 00	
Fontaine, L. E., inspector	3,000 00	
Gagnon, J., lithographic press feeder, 52 w. 1 d. at $26	1,356 34	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 251—Topographical Surveys–Con.—Arpentages topographiques —Suite		
Permanent employees–Con.—Personnel permanent–Suite		
Gallagher, Miss L. B., clerk-stenographer	$ 1,260 00	
Gammon, A. O., assistant, 365 d. at $7	2,555 00	
Gauthier, H., map draftsman, 6 m. at $1,320, 6 m. at $1,380, less ½d., Feb.	1,347 95	$ 185 72
Gibbon, J., assistant, 365 d. at $7	2,555 00	
Gillespie, Miss A., junior clerk	780 00	
Girling, Miss L., junior clerk-typist	900 00	
Gordon, W., transferrer and prover, 52 w. 1 d. at $35	1,825 84	
Gorman, A. O., assistant, 365 d. at $7	2,555 00	
Gorman, E. P., assistant, 365 d. at $7	2,555 00	
Hardouin, J., chief of party, 365 d. at $9	3,285 00	
Harris, L. E., assistant, 365 d. at $7	2,555 00	
Higginson, J. D., clerk, 12 m. at $1,140, less 14 d.	1,096 48	190 45
Hollingsworth, C. S., map draftsman	1,560 00	
Hunt, S., assistant, 365 d. at $7	2,555 00	
Ingersoll, J. N., junior geodetic engineer	2,040 00	
Jackson, W. T., lithographic printer, 52 w. 1 d. at $35	1,825 84	
Jones, C. E., junior map draftsman	1,200 00	
Kane, P., press feeder, 52 w. 1 d. at $26	1,356 34	186 00
Kearney, J. J., departmental printer	1,380 00	186 00
Kerr, C., press feeder, 39 w. 2 d. at $23, 12 w. 6 d. at $24	1,212 67	245 50
King, A. H., assistant, 365 d. at $7, less ½ d.	2,551 53	
Knight, R. H., chief of party, 365 d. at $9	3,285 00	
Lawrence, C. A. R., assistant, 365 d. at $7	2,555 00	
LeBlanc, P. M. H., chief of party, 365 d. at $9	3,285 00	
Lonergan, G. J., inspector	3,000 00	
Low, W. W., instrument maker, grade 2, 6 m. at $1,620, 6 m. at $1,680	1,650 00	40 00
Macdonald, C. S., chief of party, 365 d. at $9	3,285 00	
MacLean, Miss, M., junior clerk, 12 m. at $780, less 1 d.	777 90	314 15
Mattice, A., clerk, 3 m. at $960, 9 m. at $1,020	1,005 00	315 00
McCadden, M., account clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	
McCloskey, M. D., chief of party, 365 d. at $9	3,285 00	
McCusker, C. F., assistant, 365 d. at $7	2,555 00	
McKay, R. B., chief of party, 365 d. at $9	3,285 00	
Melling, W. R., lithographic artist and engraver, 26 wk. at $36, 26 wk., 1 d. at $37	1,904 00	
Metivier, Jos., process worker, 12 m. at $2,340, less 1 d.	2,333 04	
Meunier, Miss E., clerk-typist, 9 m. at $1,020, 3 m. at $1,080	1,035 00	
Miskell, W. L., assistant photographer	1,140 00	
Montague, Mrs. E., junior draftsman	1,200 00	258 00
Marraway, A. M., supervisor	3,660 00	
Norrish, W. H., chief of party, 365 d. at $9	3,285 00	
Olmstead, C. H., messenger clerk	900 00	315 00
O'Sullivan, J. F. B., assistant, 365 d. at $7	2,555 00	
Ouimet, R. E., map draftsman, 12 m. at $1,560, less 19 d.	1,478 51	
Palmer, P. E., chief of party, 365 d. at $9	3,285 00	
Patterson, J. H., assistant, 365 d. at $7	2,555 00	
Pearson, H. E., chief of party, April, 30 d. at $9	270 00	
Pierce, J. W., chief of party, 365 d. at $9	3,285 00	
Purser, R. C., chief of party, 365 d. at $9	3,285 00	
Read, H. E., assistant, 12 m., less May, 334 d. at $7	2,338 00	
Rinfret, C., chief of party, 365 d. at $9	3,285 00	
Russell, J., assistant, 365 d. at $7	2,555 00	
Seagré, B. H., chief of party, 365 d. at $9	3,285 00	
Shaver, P. A., assistant, 365 d. at $7	2,555 00	
St. Jean, Miss B., junior clerk	780 00	315 00
Taggart, C. H., chief of party, 365 d. at $9	3,285 00	
Tague, H. O., clerk-bookkeeper	1,320 00	186 00
Thicke, C. R., lithographic artist and engraver, 52 w. 1 d. at $37	1,930 16	
Train, Geo., map draftsman	1,560 00	94 00
Walker, C. M., chief of party, 365 d. at $9	3,285 00	
Wanless, H. M., engineering clerk, 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
Waugh, B. W., chief of party, 365 d. at $9	3,285 00	
Webb, S. J., senior supplies clerk	1,440 00	174 00
Wilson, C. T., clerk	1,140 00	198 00
Wilson, Miss J., clerk, 9 m. at $960, 3 m. at $1,020	975 00	
Wrong, F. H., assistant, 365 d. at $7	2,555 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 251—Topographical Surveys–Conc.—Arpentages topographiques —Fin		
Temporary Employees—Personnel temporaire		
Avery, H. G. L., lithographic press feeder, from Dec. 15, 15 w. 2 d. at $22 per w.	$ 337 33	$ 93 15
Brownlee, J. G., office boy, July 14 to Sept. 8 at $300	46 19	
Grenier, M., jr. engineering clerk, April 1 to Sept. 18 at $660	308 00	
Levick, R. A., machinist, 1,639½ hr. at 75c	1,229 65	
Querney, A. H., instrument maker, grade 2	1,620 00	54 00
	228,679 90	*5,172 85*
Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc.—Recherches, reconnaissances, astronomie géodésique, etc. (Page K 59)		
Permanent Employees—Personnel permanent		
Barton, H. M., geodetic engineer	2,760 00	
Brabazon, A. J., geodetic engineer, 7 m. (superannuated)	1,820 00	
Brabazon, C. H., geodetic engineer	2,040 00	
Brown, L. O., geodetic engineer	2,760 00	
Clark, G. P. H., instrument man	1,560 00	94 00
Clark, J., senior lightkeeper and signaller	1,825 00	
Dalton, G. F., junior geodetic engineer	2,040 00	
Dennis, W. M., geodetic engineer	2,880 00	
Dennis, T. C., geodetic engineer	2,760 00	
Denneny, C., engineering clerk	1,560 00	94 00
Drury, O., engineering clerk	1,560 00	94 00
Dupont, Miss M. E., clerk-stenographer	1,260 00	
Fraser, D. J., geodetic engineer	2,760 00	
Gerard, E. G., senior engineering clerk	1,980 00	
Grant, A. M., geodetic engineer	2,760 00	
Hamilton, Miss K. E., engineering clerk	1,560 00	
Hewitt, W. H., engineering clerk	1,560 00	94 00
Kihl, H. B., geodetic engineer	2,760 00	
Kihl, J. H., geodetic engineer	2,040 00	
Lambert, H. F. J., geodetic engineer	3,000 00	
McCallum, G. H., geodetic engineer	2,880 00	
McElroy, C. K., instrument man	1,560 00	
McGrath, W. N., instrument man	1,560 00	
McMillan, D., geodetic engineer	2,040 00	
McTavish, W. H., geodetic engineer	2,520 00	
Menzies, J. W., geodetic engineer	2,760 00	
Montgomery, R. H., chief of party	3,285 00	
Moulton, H. P., geodetic engineer	2,760 00	
Murdie, W. C., geodetic engineer	2,760 00	
Mussell, H. E., geodetic engineer	2,760 00	
Nelles, D. H., supervisor of topography	3,300 00	
Ney, C. H., geodetic engineer	2,880 00	
Perrier, J. M., instrument man	1,560 00	94 00
Rainboth, A. J., geodetic engineer	2,040 00	
Raley, G. S., junior geodetic engineer	2,040 00	
Rannie, J. L., supervisor of triangulation	3,300 00	
Reid, F. B., supervisor of levelling	3,300 00	
Rhoades, H. G., geodetic engineer	2,040 00	
Riddell, J. M., geodetic engineer	2,040 00	
Robb, K. H., geodetic engineer	2,040 00	
Robertson, W. G., engineering clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	186 00
Rochester, W. G., map draftsman	1,560 00	94 00
Ross, J. E. R., geodetic engineer	2,760 00	
Sinclair, G. E. B., geodetic engineer	2,640 00	
Smith, N. H., geodetic engineer	2,040 00	
Steers, F. P., geodetic engineer	2,760 00	
Topley, H. M., engineering clerk	1,560 00	94 00
Wadlin, L. N., geodetic engineer	2,520 00	
Westland, C. M., geodetic engineer	2,760 00	
Woodruff, B. J., junior geodetic engineer	2,040 00	
Sabourin, Mrs. L., housekeeper at Observatory: $720; living allowance, $120	840 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Con. — Détail des Traitements-Suite	Salary — Traitement	Bonus — Boni
Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc-Conc. —Recherches, reconnaissances, astronomie géodésique, etc-Fin.		
Temporary Employees—Personnel temporaire		
Desaulniers, E., engineering clerk, June 3 to Aug. 31 at $4.50 per d	$ 405 00	
Medlen, E. M., junior geodetic engineer	1,680 00	$ 50 00
Shuttleworth, W. I., engineering clerk, May 5 to Oct. 14 at $4 per d	652 00	
Smallwood, Miss P. M., junior clerk-stenographer, Mar. 30 to 31	3 23	
Snow, J. A., general repair man, at $4 per d	1,448 00	
Steers, W. B., instrument man, May 1 to Oct. 23 at $4 per d	704 00	
	120,377 23	*894 00*
Vote 253, 462—International Boundary Surveys—Arpentage des frontières internationales (Page K— 55)		
Permanent Employees—Personnel permanent		
Chisholm, D. F., jr. geodetic engineer	2,040 00	
Dwyer, J. M., messenger-clerk	900 00	315 00
Pounder, J. A., geodetic engineer	2,760 00	
Prinsep, G. T., geodetic engineer	2,520 00	
Reilly, T. P., jr. geodetic engineer	2,040 00	
Swallow, Mrs. F., clerk-stenographer	1,140 00	
	11,400 00	*315 00*
Vote 288—Government of Northwest Territories—Administration des Territoires du Nord-Ouest (Page K— 55)		
Permanent Employees—Personnel permanent		
Christie, D. H., prin. clk., 6 m. at $1,800, 6 m. at $1,920	1,860 00	20 00
Cumming, W. G., mov. equip. eng., April 1 to Oct. 17 at $1,320 (resigned)	720 32	
Devine, L., clk.-sten., 9 m. at $960, 3 m. at $1,020	975 00	315 00
Hayward, A. F., engrosser, less 6½ d. in Mar.	1,061 13	309 50
Hutchingame, T. H., office boy, 6 m. at $390, 6 m. at $420	405 00	
Ketchum, W. A., senior clerk	1,380 00	
Leclaire, J. B., senior messenger	1,200 00	258 00
MacDonald, R. D., asst. office engineer, Sept. 1 to Feb. 28 at $1,980, Mar. 1-31 at $2,040 (from Protection of Timber)	1,160 00	
Phillips, E. M., account clerk	1,260 00	198 00
Richards, J. P., senior clerk	1,380 00	186 00
Trudel, P. E., senior clerk, 9 m. to Mar. 31 at $1,680 (transferred from Civil Govt.)	1,260 00	
Temporary Employees—Employés temporaires		
Driver, H. A., jr. eng. clk., April 1 to May 16 at $660	83 39	39 80
Driver, H. A., engineer clerk, Oct. 29 to Mar. 31 at $1,260	535 16	84 10
Hoare, W. H. B., spec. investigator, April 11 to Mar. 31 at $2,400	2,333 33	
	15,613 35	*1,410 40*
Vote 290, 463—Dominion Lands: Salaries and Contingencies—Terres de l'Etat: Traitements et dépenses contingentes (Page K— 60)		
Permanent Employees—Personnel permanent		
Appleby, G. B., jr. clk.-sten., 3 m. at $660, 9 m. at $720	705 00	315 00
Baxter, A. J., senior clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Baxter, M., junior clerk-stenographer	780 00	315 00
Berger, E., jr. clk.-sten., 7 m. less 77½ d. at $660, 5 m. less 21 d. at $720	504 88	
Bonfield, C., junior clerk-stenographer, June 11 to Nov. 18 at $600	263 33	
Boque, A. M., clk.-sten., 9 m. at $960, 3 m. at $1,020	975 00	
Carleton, Grace, clerk-stenographer	1,260 00	198 00
Clark, B., clerk	1,140 00	315 00
Clendinnen, C. A. E., senior clerk-bookkeeper, 3 m. (superannuated)	450 00	
Cooke, K., clerk, 3 m. at $660, 9 m. less 3 d. at $720	699 19	312 46

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 290 468—Dominion Lands: Salaries and Contingencies–Con.—Terres de l'Etat: Traitements et dépenses contingentes–Suite		
Permanent Employees–Con.—Personnel permanent–Suite		
Daoust, J. C., confidential messenger	$ 1,080 00	$ 315 00
D'Arcy, G., jr. clk.-sten., 3 m. at $660, 9 m. at $720	705 00	
Davis, E. A., engineer clerk, less 56 d. at $1,260	1,072 01	
de Puyjalon, R. R., senior statistical clerk	1,500 00	154 00
Dixon, J., director of publicity	3,000 00	
Donaldson, E. M., clerk, 9 m. less 1½d. at $1,080, 3 m. at $1,140	1,090 50	313 69
Duford, A. E., senior clerk	1,500 00	154 00
Dunne, P. L., map draughtsman, April 1–14 at $1,500 (resigned)	58 33	
Ewers, A. R., office boy, 3 m. at $300, 6 m. at $330; jr. clk., 3 m. at $600	390 00	
Foran, J. J., junior file clerk, 4 m. at $600	200 00	
Fowler, F. C., senior clerk-bookkeeper, 6 m. at $1,680 (deceased)	840 00	24 96
Fraser, G. G., senior clerk	1,620 00	54 00
Gorman, M. L., junior clerk	780 00	
Graham, W. C., principal transportation audit clerk	2,280 00	
Green, W. H., file clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Griffith, G. O., departmental accountant, grade 1	2,100 00	
Harris, Chas., principal clerk	2,280 00	
Harvie, J., head clerk	2,880 00	
Janvaine, H. A. A.: office boy, 3 m. at $390, 4 m. at $420; jr. clk., 5 m. at $600	487 50	
Johnston, W. K., junior file clerk	960 00	315 00
Kealey, B. M. M., junior clerk-stenographer, 9 m. at $600	450 00	
Kelly, E. J., clerk, 6 m. at $960, 6 m. at $1,020	990 00	315 00
Lafleur, R., mess. clk., 9 m. at $600, confl. clk., 3 m. at $960	690 00	
Laliberté, O., file clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Landry, E. S., map draughtsman, 9 m. at $1,260	945 00	148 50
Landry, J. O., bookbinder, at $35 per w	1,825 84	
Langford, K., jr. clk.-sten., 3 m. at $660, 9 m. at $720	705 00	
Larkin, E. P., clerk, Dec. 12 to Mar. 31 at $960	291 61	
Lester, A. M., jr. clk.-sten., 9 m. at $600, 3 m. at $660	615 00	
Linnen, C. A., junior engrosser, April 1 to Dec. 26 at $900 (resigned)	662 90	
MacDonald, D. A., clerk, 6 m. to Mar. 31 at $960	480 00	
Macfarlane, P., clerk	1,140 00	315 00
MacKenzie, J., supplies clerk	1,260 00	198 00
MacLeod, J. D., junior clerk	1,000 00	315 00
McCarthy, K., jr. clk.-sten., 3 m. at $660, July 1–7 at $720 (resigned)	179 52	85 10
McCoy, A. M., jr. clk., 6 m. at $600, 6 m. less 1 d. at $660	628 23	
McEwen, A. E., process printer	1,200 00	
McFadden, J. R., clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
McGee, J. F., file clerk	1,260 00	198 00
McGowan, C. M., clerk, 2 m. at $1,020 (trans. to Forest Products Laboratory, Montreal)	170 00	
McKay, R. H., hd. chauf., 7 m. at $1,440, 5 m. at $1,740	1,565 00	101 50
McNicoll, N., sr. clk.-bk.-kpr., 3 m. at $1,560, 9 m. at $1,620	1,605 00	64 00
Mahon, M., junior clerk-stenographer	780 00	
Molloy, T. J., sr. account clerk, April 1–8 (superannuated)	37 33	1 11
Mordy, A. A., senior clerk, 3 m. at $1,380, 9 m. at $1,440	1,425 00	177 00
Morrison, J. S., map draughtsman	1,560 00	94 00
Mousseau, E. S., junior clerk, 4 m. at $720, 8 m. at $960	880 00	315 00
Mulligan, W., file clerk	1,140 00	
Neilson, G. M., jr. clk.-sten., 3 m. at $660, 5 m. at $720 (trans. to Civ. Govt.)	465 00	
O'Boyle, G., junior clerk-stenographer	780 00	315 00
O'Neil, H. I., chauffeur, 7 m. at $1,200, 5 m. at $1,440	1,300 00	
Parker, J. J., clerk	1,200 00	258 00
Parlow, W. B., clerk-bookkeeper	1,320 00	186 00
Patton, M. J.: economic advisor, $4,200; arrears, $600	4,800 00	
Petepiece, K. D., clerk	1,140 00	
Pilon, L. R., chauffeur, 7 m. at $1,200, 5 m. at $1,440	1,300 00	150 50
Popplewell, E., sr. clk.-sten., 3 m. at $1,440, 9 m. at $1,500	1,485 00	
Potts, A. S., file clerk	1,260 00	198 00
Powers, Hugh, bookbinder at $35 per w	1,825 84	
Quilty, J. J., supplies clerk, 3 m. (superannuated)	255 00	78 75
Rhode, F. E., clerk	1,140 00	315 00
Riley, T., chauffeur, 7 m. at $1,200, 5 m. at $1,440	1,300 00	150 50
Rogers, A. L., process printing foreman	1,560 00	94 00
Rooney, C. A., map draughtsman, $1,440 less $323.05 paid by S.C.R.	1,116 95	174 00

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. — **Détail des Traitements**–Suite	Salary — Traitement	Bonus — Boni
Vote 290, 468—Dominion Lands: Salaries and Contingencies–Conc.—**Terres de l'Etat: Traitements et dépenses contingentes** –Fin		
Permanent Employees–Conc.—*Personnel permanent*–Fin		
Sawyer, O. K., clerk-stenographer	$ 960 00	
Saxby, S. J., account clerk	1,260 00	
Schiemann, W., chauffeur, 7 m. at $1,200, 5 m. at $1,500	1,350 00	$ 150 50
Scott, W., clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Seibert, F. V., exploratory engineer	3,360 00	
Shea, G., junior engrosser	900 00	
Sherrin, P., research engineer	3,000 00	
Shore, George. R., bookbinder at $35 per w	1,825 84	
Simard, R., junior clerk-stenographer	600 00	
Stevenson, B. C., sr. clerk, 9 m. at $1,320, 3 m. at $1,380	1,335 00	186 00
Stewart, A. D., principal clerk	2,280 00	
Stewart, G., jr. clerk-stenographer	780 00	
Taylor, F., off. appli. opr. gr. 2, 9 m. less 3 d. at $960, 3 m. at $1,020	967 00	312 37
Theriault, F., carpenter, 7 m. at $900, 5 m. at 75c. per h	1,200 00	183 75
Thomas, W. J., file clerk	1,140 00	315 00
Tobin, A. J., senior engineering clerk	1,680 00	
Tulloch, A. F., clerk	1,260 00	
Underwood, H., senior bookbinder	2,280 00	
Usher, G. T., confidential messenger	1,140 00	315 00
Wallis, G. S., file clerk, less 7½ d	1,234 23	193 95
Warner, Harry C., machinist foreman, 9 m. at $2,400	1,800 00	
Wills, S. C., clerk	1,260 00	198 00
Wright, E., sr. clk.-sten., 6 m. at $1,320, 6 m. at $1,380	1,350 00	186 00
Wright, E. A., senior file clerk	1,380 00	186 00
Wright, J. W., senior account clerk	1,380 00	
Temporary Employees—Personnel temporaire		
Deslauriers, E., chauffeur, 7 m. at $1,200, 5 m. at $1,440	1,300 00	150 50
Duhamel, J. B., Matron, Feb. 13, to Mar. 31, at $600	78 57	
Finnie, R. C., sr. clerk-bookkeeper	1,380 00	186 00
Kealy, R. M., jr. clk-sten., 3 m. (permanent from July 1)	150 00	
Larkin, E. P., clerk, April 1 to Dec. 11 at $960 (permanent from Dec. 12)	668 39	
MacDonald, D. A., clerk, 6 m. at $960	480 00	
Neil, A., chauffeur, 7 m. at $1,080, 5 m. at $1,440	1,230 00	158 37
Quilty, J. J., supplies clerk, July 1-15 at $1,020	41 13	12 70
Turcotte, G. G., jr. clerk stenographer	600 00	
Warner, Chas., carpenter, 7 m. at 70c. per h., 5 m. at 75c. per h	1,611 60	
	126,370 72	*11,204 21*
Vote 290—Board of Examiners for Dominion Land Surveyors, Fees, etc.—Commission d'examinateurs des arpenteurs de l'Etat, honoraires, etc. (Page K— 68)		
Cote, J. A., secretary of the board, 69 d. at $5	345 00	
Parry, H., member of the board, 69 d. at $7.50	517 50	
Tobey, W. M., member of the board, 69 d. at $7.50	517 50	
	1,380 00	
Vote 290—Protection of Timber—Protection des futaies (Page K— 68)		
Permanent Employees—Personnel temporaire		
Bell, J. E., jr. clk-sten., 3 m. at $660, 9 m. at $720	705 00	
Boyce, W. G. H., senior supplies clerk	1,800 00	
Burnett, K., clerk	1,260 00	198 00
Cameron, D. R., district forest inspector	3,360 00	
Candy, R. H., forester: 3 m. at $1,800, 9 m. at $1,920; house allowance, $240	2,130 00	
Cass, N. D., forester: 3 m. at $2,040; house allowance, $60 (transferred from Bow River)	570 00	
Clarkson, G.: forestry assistant, $1,620; house allowance, $144	1,764 00	50 00
Craig, R. D., forest reserve specialist	3,120 00	
Dickson, J. R.: forester, $2,100; house allowance, $240	2,340 00	
Druce, E., forester $1,680; house allowance, $240	1,920 00	

Details of Salaries–Con. / Détail des Traitements–Suite	Salary / Traitement	Bonus / Boni
Vote 290—Protection of Timber–Conc.—Protection des futaies–Fin		
Permanent Employees–Conc.—Personnel permanent–Fin		
Gillespie, J. F., principal clerk	$ 2,280 00	
Gorman, A., assistant office engineer	2,160 00	
MacDonald, R. D., sr. map draughtsman, 5 m. at $2,040 (transferred to Northwest Territories)	850 00	
McCarthy, J. V., jr. map draughtsman, 6 m. at $1,020, 6 m. at $1,080	1,050 00	$ 315 00
McJanet, G. J., clk-bk-kpr., 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
Miskell, C. S., sr. map draughtsman, 10 m. at $1,200, 2 m. at $1,680	1,280 00	
Morton, B. R., forester: $2,100; house allowance, $240	2,340 00	
Mulloy, G. A., forester: $2,100; house allowance, $240	2,340 00	
Murphy, J. M., editorial clerk	1,140 00	
Pouliotte, R. D., forestry asst.: 3 m. at $1,560, 9 m. at $1,620; house allowance, $144	1,749 00	50 00
Robertson, W. M., chief forest surveyor, 9 m. at $2,340, 3 m. at $2,460, arrears $30	2,400 00	
Sarson, W. E., account clk, 9 m. at $960, 3 m. at $1,020	975 00	
Saunders, E. G., forester: 3 m. at $1,920, 9 m. at $2,040; house allowance, $240	2,250 00	
Simmons, A. H., file clerk, 6 m. at $1,200, 6 m. at $1,260	1,230 00	228 00
Veness, J. C.: forester, $2,040; house allowance, $240	2,280 00	
Temporary Employees—Personnel temporaire		
Brennan, H. M., clk-sten., 1 m. at $600, transferred from Civil Govt. Contingencies)	50 00	
Chapman, H. D., engineering clk, April 1 to Oct. 11 at $1,260 (transferred to Civil Gov't Contingencies)	667 26	104 85
Rattey, D., office boy	300 00	
	45,435 26	*1,260 85*
Vote 290—Surveys and Investigations of Water and Power Resources, etc.—Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques (Page K—86)		
Permanent Employees—Personnel temporaire		
Aird, Miss J. C., clerk-typist	1,260 00	198 00
Anderson, T., sr. clk-bk-kpr, 9 m. at $1,500, 3 m. at $1,560	1,515 00	139 00
Appleton, A. T., map draughtsman	1,320 00	
Beck, J. A., file clerk	960 00	315 00
Bell, John, map draughtsman	1,320 00	186 00
Bourne, Miss G. K., file clerk	1,260 00	198 00
Brooks, O. W., instrumentman, April 1, to June 13, $1,440 (retired)	292 00	
Brown, Miss L. R., junior clerk-stenographer, 5 m. at $600	250 00	
Burnett, E. B., senior draughtsman	2,040 00	
Carnochan, D. C., senior clerk	1,320 00	174 12
Champness, A. H., senior phogographer	1,680 00	50 00
Cheney, H. W., principal clerk, April 1 to Dec. 8 at $2,280 (transferred to Dept. of Mines)	1,569 03	
Cram, H. R., reclamation engineer	3,180 00	
Dawson, S. G., sr. assistant engineer	2,700 00	
Drake, R. L., junior engineer, $1,920, less $899.03, pay and allowance from S.C.R.	1,020 97	
Dunlop, H. A., asst. editor, 9 m. at $1,680, 3 m. at $1,800	1,710 00	47 50
Dunn, T. H., reclamation engineer at $12 per d	4,380 00	
Gleeson, L. J., assistant office engineer	2,460 00	
Goldie, R. A., instrument man, April 1 to June 13 at $1,380	279 83	
Hall, Jno., senior map draughtsman	2,040 00	
Haughie, Thos., electrician, at $5.50 per working day	1,721 50	
Horsey, G. F., hydraulic engineer, 3 m. at $3,060, 9 m. at $3,180	3,150 00	
Hutcheson, W. B., asst. office engineer (from Calgary), 7 m. at $2,460	1,435 00	
Johnston, J. T., assistant director	4,500 00	
Iverson, G., office boy, April 1 to Aug. 17 at $420 (resigned)	159 19	
Kensit, H. E. M., electro-mechanical engineer	4,020 00	
Marr, N., supervising hydraulic engineer	3,300 00	
Matheson, A. J., sr. engineer Dominion Power Board	4,500 00	
McCormick, D., senior messenger	1,080 00	315 00

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. Détail des Traitements–Suite	Salary Traitement	Bonus Boni
Vote 290—Surveys and Investigations of Water and Power Ressources, etc.–Conc.—Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques–Fin		
Permanent Employees–Conc.—Personnel permanent–Fin		
McDermott, Miss M. G., clk-stenographer, 9 m. at $960, 3 m. at $1,020	$ 975 00	
McEwan, G. G., asst. power development engineer	2,580 00	
Meek, V., asst. field supt. of Irrigation, 3 m. at $3,660, 9 m. at $3,840	3,795 00	
Pearson, G. P., office boy, Aug. 7, p.m. to Mar. 31 at $300, less 1 d. Feb	193 87	
Peters, F. H., field supt. of Irrigation	4,500 00	
Price, L. R., office boy, June 2 to July 31, less 2 d. (resigned)	45 94	
Redmond, M., sr. clerk, April 1 to Aug. 25 at $1,440 (resigned)	576 77	
Richau, G. F., hydraulic engineer, 3 m. at $3,060, 9 m. at $3,180	3,150 00	
Rogers, R. A., jr. chemist, 3 m. at $2,040 (transferred to Mines Dept.)	510 00	
Scovil, S. S., district hydraulic engineer (transferred from Ontario surveys), 5 m	1,625 00	
Skelton, Thos., jr. draughtsman, 3 m. at $900, 9 m. at $960	945 00	$ 315 00
Stanford, E., draftsman	1,620 00	54 00
Starratt, H. J., sr. stores clerk, 9 m. at $1,440, 3 m. at $1,500	1,455 00	169 00
Strome, I. R., sr. assistant hydro-metric engineer	2,700 00	
Stuart, A. T., electro-chemical engineer	3,240 00	
Symes, J. A., assistant office engineer, 3 m. at $2,280, less $11.82 paid by S.C.R. (deceased)	558 18	
Van Veen, J. P. D., principal translator	2,760 00	
Warren, W. C., assistant hydrometric engineer, 3 m. at $2,460, 9 m. at $2,580	2,550 00	
Woodill, Miss R., jr. clerk-stenographer, 9 m. at $600, 2 m. at $660, clerk-stenographer, 1 m. at $960	640 00	
Wright, A. C., asst. hydrometric engineer, 6 m. at $2,460, 6 m. at $2,580	2,520 00	
Temporary Employees—Personnel temporaire		
Bouchier, G. L., sr. draftsman, 3 m. at $1,680 (superannuated)	420 00	12 48
Cory, T. L., departmental solicitor, April 1-11 at $3,120 (transferred to International Boundary Waterways)	95 33	
	93,877 61	*2,173 10*
Vote 290—Lake of the Woods Control Board—Commission de contrôle du lac des Bois (Page K—90)		
Permanent employee—Fonctionnaire permanent		
Grace, J. L., senior engineering clerk	1,680 00	
	1,680 00	
Vote 290—Canadian National Parks—Parcs nationaux du Canada (Page K— 91)		
Permanent Employees—Personnel permanent		
Abercrombie, J. D., senior clerk	1,620 00	54 00
Alberga, A. M., engineering clerk, 3 m. at $1,320, 9 m. at $1,380	1,365 00	
Bateman, A. E., senior account clerk	1,500 00	40 00
Beddoe, A., artist, publicity branch, April 1 to July 6 at $1,740 (resigned)	463 06	13 29
Bennett, Miss M. L., junior clerk-stenographer	660 00	
Bingleman, Miss C. E., senior clerk, June 24 to Mar. 31 at $1,080	831 00	242 38
Browne, J. C., clerk-bookkeeper	1,320 00	186 00
Buckley, A., principal clerk	2,160 00	
Byrne, J. H., assistant engineer, 3 m. at $2,460, 9 m. at $2,580	2,550 00	
Campbell, J. C., director of publicity	3,000 00	
Cory, W. M., junior departmental solicitor, 6 m. at $2,700, 6 m. at $2,880	2,790 00	
Cromarty, W. D., engineering assistant to civic adviser	2,760 00	
Dea, Miss M. L., senior account clerk	1,380 00	
Dorval, Miss D., junior clerk-stenographer, 3 m. at $660, 9 m. at $720	705 00	315 00
Dove, C. H., clerk	1,260 00	103 85
Forster, F. G., lecturer, publicity branch, 6 m. at $2,760, 6 m. at $2,880	2,820 00	
Gibbs, L. M., junior clerk	600 00	
Herriott, G. H., chief of party, April 1 to Nov. 30 at $9 d. (resigned)	2,196 00	
Hennessy, S., office boy, 3 m. at $300, 6 m. at $330, 3 m. at $360	330 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Vote 290—Canadian National Parks–Conc.—Parcs nationaux du Canada Fin		
Permanent Employees–Conc.—Personnel permanent–Fin		
Kealey, Miss M. L., junior clerk	$ 780 00	
Lowry, Miss A., clerk-stenographer, 6 m. at $1,020, 6 m. at $1,080	1,050 00	
McCloskey, Miss K., clerk, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Matheson, D., editorial clerk	1,260 00	$ 186 00
Mills, T. S., senior assistant engineer	3,180 00	
Munro, J., account clerk	1,260 00	198 00
Orr, C. H., clerk-bookkeeper	1,320 00	186 00
Rigby, J., file clerk	1,260 00	198 00
Roberts, S. O., junior geodetic engineer	2,040 00	
Shields, T. T., publicity assistant, 6 m. at $1,440, 6 m. at $1,560	1,500 00	134 00
Sparks, N. A., draughtsman, 6 m. at $1,380, 6 m. at $1,440	1,410 00	
Sparks, N. C., supervisor of timber protection	2,160 00	
Stinson, J. N., senior assistant engineer: 12 m., $2,700; living allowance, May 9 to Sept. 14 and Oct. 12 to Nov. 21 at $1,080	3,199 83	
Spry, Miss I., junior clerk-stenographer	720 00	315 00
Troy, Miss C., junior clerk	780 00	
Wardle, J. M., chief engineer, 12 m., $3,780; living allowance May 30 to Nov. 4 at $1,320	4,351 77	
Temporary Employees—Employés temporaires		
Lowe, R., special exhibitor, Jan. 5 to Feb. 6 at $1,200	108 53	
Ross, A. W., clerk stenographer, Jan. 1 to Mar. 31 at $960	240 00	
	58,115 19	*2,171 52*
Vote 290—Migratory Birds Convention Act—Loi conventionnelle au sujet des oiseaux migrateurs (Page K—102)		
de Puyjalon, L. H., editorial assistant	1,500 00	154 00
Lloyd, H., supervisor of wild life protection	3,120 00	
	4,620 00	*154 00*
Vote 290—Map Vote—Vote relatif aux cartes géographiques (Page K—104)		
Permanent Employees—Personnel permanent		
Adams, A. J., office boy, 3 m. at $300, 4 m. at $330, junior clerk from Nov. 1 at $600	435 00	
Arnold, J. F., dept. printer	1,380 00	186 00
Boulton, W. J., chief of party, at $9 per d	3,285 00	
Carver, Miss A. M., library assistant	1,140 00	
Davy, R. A., research engineer	2,160 00	
Dawson, Miss C. M., junior lantern slide artist, May 1 to Jan. 6 at $960, less 9½ d.	630 96	
Dechaine, Miss M., junior clerk, 12 m., less 12 d	870 06	304 52
Deslauriers, J. L., map draughtsman, 9 m. at $1,080, 3 m. at $1,260	1,125 00	285 75
Donaldson, J. C., photographer	1,560 00	94 00
Dowling, Miss I., 1 m. at $1,080 (resigned)	90 00	
Elias, A. E., lantern slide artist, 12 m. at $1,680, less $288.96, paid by S.C.R.	1,391 04	
Gates, H. L., office boy, Dec. 30 to Mar. 31 at $300	76 63	
Hannaford, W. H., senior map draughtsman	2,040 00	
Hocking, W. J., map draughtsman	1,560 00	94 00
Lake, Mrs. Y., assistant photographer	1,140 00	315 00
Larmour, W. S., photographer	1,560 00	94 00
Latimer, W. R., senior clerk, 1 m. at $1,320	110 00	15 50
Lavoie, J. C., messenger clerk, 9 m. at $600, 3 m. at $660	615 00	295 75
Leslie, G. E., map draughtsman, April 22 to Mar. 31 at $1,260	1,186 50	186 45
Low, R. A., map draughtsman, 3 m. at $1,380, July 1 to Dec. 5 at $1,440 (resigned)	964 35	
Martindale, E. S., chief of party, at $9 per d	3,285 00	
Mallory, G. D., assistant research engineer, Oct. 9 to Mar. 31 at $1,920	918 71	
Meister, A. E., 6 m. at $1,380, 6 m. at $1,440	1,410 00	180 00
McEwen, D., map draughtsman, July 3 to Mar. 31 at $1,260	938 23	147 44
Philpot, H. S., research engineer	2,520 00	
Prince, Miss R. H. G., library helper, 9 m. at $600, less 29 d., 3 m. at $660	566 94	
Selwyn, Miss W. E., lantern slide artist, 9 m. at $1,680	1,260 00	
Voorhis, E., research engineer	2,520 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. **Détail des Traitements**–Suite	Salary Traitement	Bonus Boni
Vote 290—Map Vote–Conc.—**Vote relatif aux cartes géographiques** Fin		
Temporary Employees—Personnel temporaire		
Beckwith, E. R., senior engineering clerk, 6 m. at $1,680 (resigned)	$ 840 00	$ 24 96
Belcher, Miss O. M., junior lantern slide artist, July 17 to Mar. 31 at $960	678 71	
Connell, C., photographer	1,200 00	
Cosgrove, Miss M. A., junior clerk, June 19 to Mar. 31 at $600, less 32 d	417 30	
Dawson, Miss C. M., junior lantern slide artist, 1 m. at $960, permanent from May 1	80 00	
Dawson, C., photographer	1,200 00	258 00
Dunne, Miss A. M., library assistant, Mar. 30 to 31 at $960	5 16	
Etches, H., assistant research engineer	1,920 00	
Hardy, Miss E. H., junior clerk, Oct. 30, P.M., to Mar. 31 at $600	252 42	
Landry, E. S., map draughtsman, April 1 to June 30 at $1,260 (transferred to Dominion Lands)	315 00	49 50
Latimer, W. R., senior clerk, 10 m., at $1,320, less 1 d. (permanent from Mar. 1)	1,096 45	154 50
Matheson, C. S., map draughtsman, 9 m. at $1,260 (transferred to Public Works)	945 00	148 50
McIntosh, J. J., junior engineering clerk, April 1 to 15 at $660 (resigned)	27 50	
Ritchie, R., machinists' helper, Oct. 8 to Mar. 31, less 6½ d. at $2.25	316 13	
Smith, C. G., photographer, April 1 to Nov. 24, a.m., Mar. 24 to 31 at $1,200	804 14	172 89
Simpson, Miss D., Nov. 3 to Mar. 31 at $600	246 67	
Sproule, T. E., photographer	1,200 00	
	48,282 90	*3,006 76*
Vote 290—Ordnance Lands—Terres de l'artillerie (Page K—105)		
Permanent Employees—Personnel permanent		
Bartley, T. H., chief of party, at $9 per d	3,285 00	
Chalifour, Miss G., account clerk	1,020 00	
Fontaine, E. C., clerk	1,260 00	198 00
MacDonald, H. M., messenger-clerk	900 00	315 00
Temporary Employee—Fonctionnaire temporaire		
Fitzsimons, Harvey, head clerk	2,400 00	
	8,865 00	*513 00*
School Lands Branch—Division des terres des écoles		
Permanent Employees—Personnel permanent		
Aitken, H. R., clerk	1,140 00	315 00
Allan, Miss K., senior clerk-stenographer	1,620 00	
Allen, Mrs. L., clerk-bookkeeper	1,200 00	
Ashfield, Miss M., clerk-bookkeeper	1,320 00	186 00
Boucher, J. C., clerk	1,260 00	198 00
Bonfield, Miss C., jr. clk.-sten. (from Dom. Lands,) Nov. 19 to Mar. 31 at $600	220 00	
Daoust, A., clk.-sten., Feb. 23 to Mar. 31 at $1,260	127 50	20 04
Davidson, H. J., sr. clk-bookkeeper, 6 m. at $1,620, 6 m. at $1,680	1,650 00	52 00
Denison, R. E., clerk	1,260 00	198 00
Desjardins, E., clerk	1,300 00	
Devitt, E. A., senior clerk, 12 m. at $1,560 (less 9 d.)	1,522 26	91 73
Eyles, J., senior account clerk, 1 m. at $1,600, 11 m. at $1,620	1,618 33	54 00
Gray, I., clerk-stenographer	1,260 00	
Harnett, W. C., senior clerk-bookkeeper, Oct. 10 to Mar. 31 at $1,740	827 90	23 83
Harrison, L., clk.-sten., 6 m. at $960, 2 m. at $1,020 (resigned)	650 00	210 00
Hinge, K. R., clk.-sten., April 1 to May 2 at $1,020	90 48	
Howard, L., principal clerk	2,280 00	
Hunt, Mrs. A. A., jr. file clerk, 2 m. at $660, file clerk, 10 m. at $960	910 00	315 00
Jackson, L. A., account clerk	1,260 00	
Kinsella, G. M., clk.-sten., 7 m. to Oct. 31 at $1,260	735 00	
Lafleur, R., file clerk (from Seed Grain), May 6 to Sept. 30 at $1,200, 6 m. at $1,260	1,113 87	203 03
Lawler, E., sr. clk.bookkeeper, 6 m. at $1,560, 6 m. at $1,620	1,590 00	
Leahy, A. W., clerk	1,140 00	
Learmouth, T. F., sr. clerk-bookkeeper	1,560 00	94 00

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
School Lands Branch–Conc.—**Division des terres des écoles**–Fin		
Permanent Employees–Conc.—*Personnel permanent*–Fin		
Lyons, A. M., clerk	$ 960 00	
Macdonald, D. H., senior clerk	1,680 00	$ 50 00
Marshall, A., clerk-stenographer	1,260 00	
Maxwell, A. H., clerk-stenographer	1,080 00	
McClenaghan, E., jr. engrosser, 9 m. at $840, clerk, 3 m. at $960	870 00	
McClymont, R. A., prin. account clerk, May 6 to Mar. 31 at $2,280	2,059 35	
McCracken, A., file clerk	1,300 00	198 00
McDonald, K. R., sr. acct. clerk (from Seed Grain), June 20 to Sept. 30 at $1,380, 6 m. at $1,440	1,107 17	139 18
McKeeser, E., clerk-stenographer	1,260 00	
Moorhead, K. M., clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Morris, H. P., file clerk	1,260 00	198 00
Nelson, H. R., clerk-bookkeeper	1,320 00	186 00
O'Connor, E. M., clk.-sten., 6 m. at $1,140, 6 m. at $1,200	1,170 00	
O'Connor, L. J., file clerk	1,260 00	198 00
O'Regan, J., clk.-sten., Sept. 15 to Mar. 31 at $1,080	588 00	
Paquette, A. A., clerk, 3 m. to June 30 at $1,300 (retired)	324 99	49 50
Perrier, J. L., prin. clk.-bookkeeper	2,280 00	
Riley, W. H. F., file clerk	1,140 00	315 00
Roberts, W., clerk-bookkeeper, Oct. 2 to Mar. 31 at $1,320	656 45	
Rollins, W. T., controller of school lands	4,020 00	
Seguin, R., departmental accountant, gr. 1	1,740 00	
Shea, A., junior engrosser	1,300 00	198 00
Skuce, W. C., file clerk	1,260 00	198 00
Slinn, A., clerk-stenographer	1,260 00	
Smith, F. A., clerk-stenographer	1,260 00	
Stafford, J. W., chief clerk	3,600 00	
Starrs, A., clerk-stenographer	1,260 00	198 00
Thompson, I. M. C., principal clerk	2,280 00	
Traversey, A. A., sr. acct. clerk, Oct. 28 to Feb. 15 at $1,680	513 06	8 86
Tupper, H. C. L., principal clerk	2,280 00	
Turcott, B., jr. clk.-sten., July 21 to Mar. 31 at $600	417 74	
White, H., clerk, April 1 to Dec. 12 at $1,260	880 65	
Wright, D., clerk-stenographer	1,260 00	
Young, F., jr. clk.-sten., June 9 to July 8	49 54	
Temporary Employees—Employés temporaires		
Brennan, M. K., jr. clk.-sten., Feb. 2 to Mar. 31	98 21	
Leggett, M., junior engrosser	720 00	315 00
Robertson, E. M., jr. clk.-sten., Feb. 7 to Mar. 31	89 29	
	74,614 79	*4,527 17*
Vote 290—Seed Grain—Graines de semence (Page K— 109)		
Barling, W. J., principal clerk	2,280 00	
Begley, T. P., file clerk	1,260 00	
Besserer, E., senior file clerk	1,380 00	186 00
Brenot, M., senior file clerk	1,440 00	174 00
Chadwick, E., clerk-bookkeeper, 12 m., less 15 d	1,265 59	
Crowson, Miss H., clerk	1,020 00	
Day-Luce, H. J., account clerk	1,260 00	198 00
Douglas, J. M., senior clerk	1,500 00	154 00
Edelstein, Miss A., junior clerk-stenographer	900 00	
Foran, J. J., clerk, Aug. 1 to Mar. 31 at $960	640 00	
Gamble, D. K., senior file clerk,	1,380 00	186 00
Godfrey, S., clerk-bookkeeper, April 1 to June 23 at $1,320 (resigned)	304 33	42 88
Grimes, Miss A. B. M., clerk-stenographer, April 1 to Feb. 14 at $1,080 (resigned)	945 00	
Grimes, W., senior clerk, 9 m. at $1,380, 3 m. at $1,440	1,395 00	183 00
Hill, Miss L. G., clerk-typist, April 1 to Nov. 16 at $1,260 (resigned)	791 00	
Hodges, N. J., senior account clerk	1,620 00	54 00
Hunt, W. A., senior clerk-bookkeeper	1,680 00	50 00
Huson, E. S., clerk-bookkeeper	1,320 00	186 00
King, E. A., senior clerk	1,620 00	
Lafleur, R., file clerk, April 1 to May 5 at $1,200 (transferred to School Lands)	116 13	24 97

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Concluded **Détail des Traitements**–Fin	Salary Traitement	Bonus Boni
Vote 290—Seed Grain–Conc.—**Graines de semence**–Fin		
Leetham, J. A., senior file clerk	$ 1,380 00	$ 85 50
Maguire, F. W., senior file clerk	1,380 00	186 00
Manion, G., file clerk, April 1 to 30 at $1,260 (deceased)	105 00	16 50
Marshall, C. J., clerk-bookkeeper	1,320 00	186 00
Mason, A. G., file clerk	1,260 00	
McCullough, S., clerk-bookkeeper, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
McDonald, K. R., senior account clerk, April 1 to June 19 at $1,380 (transferred to School Lands)	302 83	40 82
Morgan, Miss E., clerk typist, 9 m. at $960, 3 m. at $1,020	975 00	
Mousseau, Miss N., clerk typist, 3 m. at $1,140, 9 m. at $1,200	1,185 00	
Plouffe, J. E., senior account clerk	1,620 00	54 00
Riddell, Miss A., file clerk	1,020 00	
Sherwood, Miss D., clerk, 9 m. at $1,020, 3 m. at $1,080	1,035 00	315 00
Weatherhead, Miss E., clerk-bookkeeper, 9 m. at $1,140, 3 m. at $1,200	1,155 00	
Walsh, Miss M. M., clerk-stenographer, Nov. 1 to Mar. 31 at $960	400 00	
Wilson, F. A., clerk-bookkeeper	1,320 00	186 00
Young, W., clerk-bookkeeper	1,140 00	315 00
	40,809 88	*3,138 67*
Total Salaries	2,299,237 47	
Total Provisional Bonus Allowance	63,646 87	63,646 87
	2,362,884 34	

RECAPITULATION—RÉCAPITULATION

Civil Government Salaries, Vote 7	(Page K—25)	1,392,936 52
Civil Government Contingencies, Vote 7	(Page K—25)	1,216 07
Dominion Observatory, Vote 250	(Page K—26)	24,963 07
Topographical Surveys, Vote 251	(Page K—28)	228,679 90
Geodetic Astronomy, etc., Vote 252	(Page K—29)	120,377 23
International Boundary Surveys, Votes 253 and 462	(Page K—29)	11,400 00
Government of the Northwest Territories, Vote 288	(Page K—29)	15,613 33
Dominion Lands, salaries and contingencies, Votes 290 and 468	(Page K—31)	126,370 72
Board of Examiners, Vote 290	(Page K—31)	1,380 00
Protection of Timber, Vote 290	(Page K—32)	45,435 26
Surveys and Investigations of Water Power, Vote 290	(Page K—33)	93,877 61
Lake of the Woods, Control Board, Vote 290	(Page K—33)	1,680 00
Canadian National Parks, Vote 290	(Page K—34)	58,115 19
Migratory Birds Convention Act, Vote 290	(Page K—34)	4,620 00
Map Vote, Vote 290	(Page K—35)	48,282 90
Ordnance Lands, Vote 290	(Page K—35)	8,865 00
School Lands, Vote 290	(Page K—36)	74,614 79
Seed Grain, Vote 290	(Page K—37)	40,809 88
Provisional Bonus Allowance, Vote 363	(Page K—37)	63,646 87
		$2,362,884 34

Vote 7—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page K—25)	1,216 07
Travelling expenses: Hon. Chas. Stewart, $800; A. Birchenough, $41.30; W. J. Boulton, $1,349.75; R. P. Bray, $65; G. W. Bryan, $13; A. Buckley, $72.60; J. H. Byrne, $836.01; D. R. Cameron, $158.75; J. C. Campbell, $4,180.26; J. E. Chalifour, $54.85; J. B. Challies, $3,450.33; J. M. Clarke, $58; T. L. Cory, $1,002.61; W. M. Cory, $453.80; W. W. Cory, $2,258.70; W. H. Courtice, $431.73; J. D. Craig, $505.45; R. D. Craig, $522.35; W. D. Cromarty, $25;		

Civil Government Contingencies—Concluded
Dépenses contingentes du Gouvernement civil—Fin

Travelling expenses—*Conc.—Fin*		
R. E. de Lury, $16.40; E. M. Dennis, $23.80; R. Douglas, $129.15; E. Druce, $12.85; J. P. Dunne, $150.78; R. H. Field, $122.77; E. H. Finlayson, $94.73; O. S. Finnie, $59.80; H. Fitzsimons, $730.89; F. G. Forster, $1,688.23; C. A. French, $85.35; L. M. Gibbs, $37.45; R. A. Gibson, $68.08; J. W. Greenway, $629.08; J. B. Harkin, $337.09; W. E. Harper, $284.89; F. Harrison, $33.90; F. D. Henderson, $41.27; J. P. Henderson, $192.40; F. Henroteau, $52.82; W. H. Herbert, $29; G. H. Herriot, $27.94; E. A. Hodgson, $223.86; W. G. Hughson, $39.97; J. T. Johnston, $801.16; P. Laflamme, $54.55; H. Lloyd, $291.98; G. M. Love, $116; F. C. C. Lynch, $13; R. G. Madill, $45.85; N. Marr, $156.98; A. J. Matheson, $116.53; H. A. McCallum, $84.48; D. C. McDougall, $303.45; A. T. McFarlane, $599.10; V. Meek, $406.15; T. S. Mills, $272.40; J. F. Moran, $330.33; G. A. Mulloy, $301.09; C. E. Nagle, $15; A. M. Narraway, $17.80; D. H. Nelles, $315.75; N. J. Ogilvie, $2,449.14; M. J. Patton, $27.67; A. A. Pinard, $266.97; J. S. Plaskett, $359.35; J. A. Pounder, $329.27; W. J. F. Pratt, $442.57; R. C. Purser, $31.35; J. L. Rannie, $791.31; J. Rigby, $1,401.89; S. O. Roberts, $196.77; W. M. Robertson, $1,046.88; F. V. Seibert, $2,961.21; C. C. Smith, $36.90; N. C. Sparks, $103.90; J. E. Spero, $554.50; F. A. Sproule, $33.13; R. M. Stewart, $216.87; W. M. Tobey, $32.20; P. E. Trudel, $210.70; J. M. Wardle, $349.95; M. B. Williams, $2.86; F. H. H. Williamson, $830.35; G. Wyld, $498.33		38,807 66
Advances not accounted for: F. G. Forster, $271.28; J. A. Wood, $400		671 28
Removal expenses, S. N. Hill, Ottawa to Victoria		62 09
Payments under $1,000: cheesecloth, 2,636 yds., $177.57; postage, $2,700; street car tickets, $320; subscriptions to newspapers and publications, $1,119.65; telegrams, $3,271.50; telephone messages, $663.70; towels, 48 doz., $252; washing towels, $1,212.67; sundries, $722.17		10,439 26
Department of Printing and Stationery, supplies		34,315 75
Total	$	85,512 11

Vote 250—Dominion Observatory at Ottawa—Observatoire de l'Etat, à Ottawa

Salaries at Ottawa	(Page K—26)	24,963 07
Charwomen at Observatory, at $1.25 per d.: Mrs. E. Brault, $390; Mrs. E. Kerrigan, $385; Mrs. M. Smith, $351.25; Mrs. R. Smith, $66.25; Mrs. M. Wallace, $233.75		1,426 25
Department of Public Printing and Stationery, printing, stationery, etc.		2,685 10
Payments under $1,000: car tickets, $125; chronometers, 2, $377.23; customs duty, $230.29; electric supplies, $655.99; express and freight, $330.32; gear cutters, 4, $142.33; hardware, tent, etc., $559.72; laboratory supplies, $324.82; lumber, $418.81; machine work, $119.85; membership fee, International Astronomical Union, 1924, $157.35; parts and repairs for instruments and radio, $351.87; photographic supplies, etc., $931.14; provisions, $211.98; expenses *re* eclipse observance, etc., $76.30; sundries, $410.88		5,423 88
Magnetic Surveys, British Columbia and Yukon Territory—		
Madill, R. G.: travel, $1,260.12; transport of instruments, etc., $157.44		1,417 56
Gravity Survey, Manitoba, Alberta and British Columbia—		
Miller, A. H.: travel, $1,029.55; transport of instruments, $861.12; hardware and electric supplies, $162.48; labour, etc., $106.53		2,159 68
Hodgson, E. A., balance due Mar. 31, 1924, $7.73; H. B. Sprayson, bonus charged in error to salaries, $2.28		10 01
		38,085 55
LESS—Canadian National Railways, payment for supplies furnished Moncton broadcasting station		8 49
Total	$	38,077 06

Vote 250—Dominion Astrophysical Observatory at Victoria, B.C.
Observatoire astrophysique de l'Etat, à Victoria, C.-B.

Plaskett, J. S., director (salary shown under Civil Government Salaries).....	
Plaskett, H. H., astronomer: $2,520; house allowance, $600.....	3,120 00
Pearce, J. A., asst. astronomer: Oct. 20 to Mar. 31 at $1,800; house allowance at $480, $215.17	1,023 55
Hutchison, T. T., instrument maker foreman.....	1,860 00
Engineering clerks, W. H. Christie, 5 m. at $1,260 (resigned), S. Smith, July and August, $250; chauffeur, Hugh Little, $720; sr. clk.-typist, Miss M. R. Keay, $1,380	2,875 00
House allowances at $600 per y.: W. E. Harper, $600; R. K. Young, April 1 to Oct. 19, $330.65 (salaries shown under Civil Government).....	930 65
Department of Public Printing and Stationery, printing, stationery, etc.....	2,858 89
Payments under $1,000: binding 65 vol., $345.35; car fares for staff, $242.80; comparator, special, $612.50; express, freight, etc., $212.60; hardware and electric supplies, $234.94; laboratory supplies, $127.74; motor car supplies, repairs, etc., $564.25; office expenses, $310.69; photographic supplies, $356.48; repairs to instruments and parts, $267.60; reprints, $125.94; telephone rental, office, $134.80, director's residence, $42; sundries, $197.14.....	3,774 83
	16,442 92
LESS—Department of Public Works, payment for cleaning grounds, Mar., 1924, refunded in error to 1924-25	7 50
Total .....$	16,435 42

Vote 251—Topographical Surveys—Arpentages topographiques

Salaries at Ottawa. .....(Page K—26)	228,679 90
Surveyor's Accounts. .....(Page K—42)	224,712 36
Removal expenses: Wm. Christie, Prince Albert to Ottawa, $343.76; R. H. Knight, Edmonton to Ottawa, $559.20; R. B. McKay, Vancouver to Ottawa, $276.65; W. H. Norrish, balance, 1923-24, $51.67.....	1,231 28
Freight and express: American Railway Express Co., $29.86; Canadian National Express Co., $1,526.69; Canadian National Railways, $554.53; Canadian Pacific Railway, $61.32; Dominion Express Co., $347.38; New York Central Railway, $3.49	2,523 27
Telegrams: Canadian National Telegraphs, $418.62; Canadian Pacific Railway Co's. Telegraph, $29.85	448 47
Canadian Kodak Co., Toronto, photographic supplies.....	1,693 77
Department of Public Printing and Stationery, printing, stationery, etc.....	13,427 17
Instruments Limited, Ottawa: range finders, 6, $2,213.90; Abney levels, 20, $340; draughting machines, 2, $170; steel tapes, 6, $138; accessories, repairs, etc., $278.31	3,140 21
Raw, J. Frank Co., Toronto, plane table outfits, 24, $1,204.50; clinometers, 18, $715.50; open-sight alidades, 22, $571.73; 5 tripods with legs, $197.50; sundries, $38.63	2,727 86
Payments under $1,000: customs duty and cartage, $422.09; castings and foundry work, $288.62; drugs, chemicals, etc., $863.43; electrical supplies, $256.85; equipments, $190.45; hardware and tools, $778.74; instruments and repairs, $2,532.25; lithographic, map and photographic supplies, $2,828.86; motor car supplies, $101.65; making 22 fibre cases and various lumber, $462.34; premium on guarantee bonds, $111.18; storage and rental of warehouse, $907.30; surveyors' supplies, $1,180.86; small items, $325.09.....	11,249 71

Expenses of Warehouse at Edmonton

Sylvester, J. C., junior stores clerk: salary, $1,080; bonus, $315; express, freight and cartage, $187.53; various items, $45.86; unexpended balance carried to 1925-26, $37.50, total, $1,665.89; less $70.89, balance on hand from 1923-24..	1,595 00

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

Soils Laboratory, Saskatoon

Hawkins, A. H., asst. office engineer: salary, $2,460; travel, $24.55		2,484 55
Godfrey, F. L., clerk-stenographer: salary, $960; bonus, $315		1,275 00
Distilled water, $72.60; office expenses, $50.84; sundry items, $57.70		181 14

Surveys in Yukon Territory

Dickson, H. G., survey of reference traverse, Sheep creek to Mayo at $100 per mile		3,000 00
		498,369 69
LESS—		
Province of Alberta, part cost of survey of boundary between Alberta and British Columbia	9,675 40	
Province of British Columbia: part cost of survey of boundary between Alberta and British Columbia, $17,552.87; survey by N. C. Stewart, of mineral claims, "Atlanta," "Constance" and "Horseshoe," $457.15	18,010 02	
World Power Conference, presswork on 18,000 copies of report	1,519 03	
Payments for paper supplied and work done: Forestry Branch, $24; Natural Resources Intelligence Branch, $218.35; Can. Nat. Parks Branch, $128.22	370 57	
F. A. Bennett, refund for an unused ticket	3 90	
Small payments received for plans, field notes, etc	53 37	29,632 29
Total		$ 468,737 40

Charged to respective Votes as follows—		
Vote No. 251, Topographical Surveys	$467,923 61	
Vote No. 363, Provisional Bonus Allowance (Page K—106)	813 79	
	$468,737 40	

SURVEYORS' ACCOUNTS — COMPTES DES ARPENTEURS	Expenditure of 1924–25 — Dépenses en 1924–25	Advances of previous years — Avances des années antérieures	Balance paid in 1925–26 — Soldes payés en 1925–26	Accounted for in current report — Expliqué dans le présent rapport	Accounts not closed — Comptes non soldés
Outstanding Survey Accounts of previous years, for particulars see A.G.'s Report of 1922-23—Comptes d'arpentage des années antérieures, non soldés: pour détails voir le Rapport de l'Auditeur général, 1922-23 (Page K 61)		a$22,743 55			a$22,743 55
Surveys in 1921—Arpentages de 1921—					
Narraway, A. M., supplementary	$ 10 00			$ 10 00	
Surveys of 1922—Arpentages de 1922—					
Pearson, H. E., supplementary	148 40			148 40	
Segré, B. H., supplementary	717 62			c 717 62	
	c$ 866 02			c$ 866 02	
Surveys of 1923—Arpentages de 1923—					
Akins, J. R., sectional sheet revision	3 80			b 3 80	
Bennett, G. A., supplementary	120 50			c 120 50	
Blanchet, G. H., Great Slave Lake	9 20			b 9 20	
Blanchet, G. H., supplementary	32 00			c 32 00	

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

Surveyors' Accounts — Comptes des arpenteurs	Expenditure of 1924-25 — Dépenses en 1924-25	Advances of previous years — Avances des années antérieures	Balance paid in 1925-26 — Soldes payés en 1925-26	Accounted for in current report — Expliqué dans le présent rapport	Accounts not closed — Comptes non soldés
Surveys of 1923-Conc.—*Arpentages de 1923* -Fin					
Bridgeland, M. P., supplementary	24 40			c 24 40	
Cautley, R. W., Alta. and B.C. Boundary	721 00			b 721 00	
Dodge, G. B., supplementary	31 85			c 31 85	
Fawcett, S. D., supplementary	5 00			c 5 00	
Lonergan, G. J., general survey business	134 88			b 134 88	
McCloskey, M. D., land classification	14 00			b 14 00	
Narraway, A. M., general survey business	47 10			b 47 10	
Norrish, W. H., miscellaneous	47 17			b 47 17	
Palmer, P. E., topographical	3 65			b 3 65	
Pearson, H. E., control traverse	67 75			b 67 75	
Pearson, H. E., supplementary	288 75			c 288 75	
Pierec, J. W. and W. Christie, control surveys	189 77			b 189 77	
Walker, C. M., miscellaneous	9 60			b 9 60	
Wallace, J. N., lines of levels	2 85			b 2 85	
Waugh, B. W., topographical	86 26			b 86 26	
Waugh, B. W., supplementary	36 95			c 36 95	
Wheeler, A. O., Alta. and B.C. Boundary	690 10			b 690 10	
	$ 2,566 58			$ 2,566 58	
Surveys of 1924—Arpentages de 1924—					
Akins, J. R., sectional sheet revision	50 15			50 15	
Berry, E. W., lines of levels	3,847 18			3,847 18	
Blanchet, G. H., Great Slave Lake	13,174 83	1,001 88		14,176 71	
Bridgeland, M. P., photo topographical	8,605 27			8,605 27	
Calder, J. A., Miscellaneous	2,923 39		63 66	2,987 05	
Cautley, R. W., Alta. and B.C. Boundary	12,135 48		21 96	12,157 44	
Christie, Wm., land classification	9,763 82			9,763 82	
Copwer, G. C., sectional sheet revision	8,008 97			8,008 97	
Cumming, A. L., control survey	7,649 00	55 35		7,704 35	
Davidson, R. D., aerial survey	3,208 61			3,208 61	
Dodge, G. B., control traverse	254 39			254 39	
Fawcett, S. D., land classification	4,331 64			4,331 64	
Fletcher, W. A., Rush Lake section sheets	6,436 38			6,436 38	
Hardouin, J., sectional sheet revision	6,534 71		59 70	6,594 41	
Hubbell, E. W., inspection	2,736 03			2,736 03	
Knight, R. H., land classification	6,579 52			6,579 52	
LeBlanc, P. M. H., miscellaneous	7,167 75			7,167 75	
Lonergan, G. J., general survey business	3,706 55			3,706 55	
Macdonald, C. S., control traverse	11,658 33			11,658 33	
McCloskey, M. D., land classification	3,678 10		28 37	3,706 47	
McKay, R. B., aerial surveys	31 10			31 10	
Morency, G. E., special survey	65 78			65 78	
Narraway, A. M., general survey	1,917 80			1,917 80	
Nash, T. S., miscellaneous	596 24			596 24	
Norrish, W. H., miscellaneous	12,254 29			12,254 29	

a See correspondence in A.G.'s Report, 1908-9 page K—151 to 155.
b Detailed in report for 1923-24.
c For details see page K—42.

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

Surveyors' Accounts — Comptes des arpenteurs	Expenditure of 1924-25 — Dépenses en 1924-25	Advances of previous years — Avances des années antérieures	Balance paid in 1925-26 — Soldes payés en 1925-26	Accounted for in current report — Expliqué dans le présent rapport	Accounts not closed — Comptes non soldés
Surveys of 1924—Conc.—*Arpentages de 1924*—Fin					
Palmer, P. E., topographical	7,718 02			7,718 02	
Parry, H., Northern Boundary of Alberta	1,642 42			1,642 42	
Pierce, J. W., land classification	6,368 99			6,368 99	
Read, H. E., lines of levels	3,630 15			3,630 15	
Rinfret, C., topographical	8,974 97			8,974 97	
Segré, B. H., control traverse	8,464 64	12 97		8,477 61	
Taggart, C. H., land classification	9,284 38	0 10		9,284 48	
Vicars, J., miscellaneous	72 05			72 05	
Walker, C. M., miscellaneous	4,799 00			4,799 00	
Wallace, J. N., lines of levels	11,827 16			11,827 16	
Waugh, B. W., Sussex sheet, N.B	7,109 61			7,109 61	
Wheeler, A. O., Alta. and B.C. Boundary	14,063 06		1,219 03	14,346 11	935 98
	$221,269 76	$ 1,070 30	$ 1,392 72	$222,796 80	$ 935 98
RECAPITULATION—RÉCAPITULATION—					
Outstanding survey accounts		22,743 55			22,743 55
Surveys of 1921	10 00			10 00	
" 1922	866 02			866 02	
" 1923	2,566 58			2,566 58	
" 1924	221,269 76	1,070 30	1,392 72	222,796 80	935 98
	$224,712 36	$ 23,813 85	$ 1,392 72	$226,239 40	$ 23,679 53

Details of Surveyors' Accounts—Détails des comptes des arpenteurs

Supplementary Payments on Survey Accounts of Previous Years—Paiements supplémentaires des comptes d'arpentage des années antérieures

Narraway, A. M., 1921, freight on canoe	10 00
Pearson, H. E., 1922, board and lodging	148 40
Bennett, G. A., 1923, hospital and medical expenses for G. M. Gilbert	120 50
Blanchet, G. H., 1923, medical and hospital treatment for A. G. Stuart	32 00
Bridgeland, M. P., 1923, stenographic work, etc	24 40
Dodge, G. B., 1923, medical expenses while ill (O.C. July 15, 1924)	31 85
Fawcett, S. D., 1923, 2 days wages to Gordon MacTavish	5 00
Pearson, H. E., and party, 1923, compensation for losses of supplies, personal effects, etc. (O.C. July 15, 1924): H. E. Pearson, $184.40; J. H. Alexander, $31.60; E. F. Gorman, $20; G. J. Knighton, $52.75	288 75
Segré, B. H., and party, 1923, compensation for losses of supplies, personal effects, etc. (O.C. July 15, 1924): B. H. Segré, $542.62; C. B. C. Donnelly, $15; A. M. Perry, $99.50; J. Reece, $15.25; A. Seguin, $45.25	717 62
Waugh, B. W., 1923, board and lodging	36 95
	$ 1,415 47

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

DETAILS OF SURVEYORS' ACCOUNTS—Continued—DÉTAILS DES COMPTES DES ARPENTEURS—Suite

J. R. Akins, Sectional Sheet Revision—Revision de la feuille de section

Allowance in field, 5 d. at $5; transportation, $20.50; sundries, $4.65	$	50 15

E. W. Berry, Lines of Levels—Lignes de nivellement

Wages of cooks, labourers, etc		1,562 00
Field allowance: surveyor, 145 d. at $2.80; assistant, G. P. Hutton, 110 d. at $1.15; party, 721 d. at 95c		1,217 45
Automobile expenses, $446.05; transportation, $92.05		538 10
Express and freight, $186.94; wintering horses, $152.25; small items, $210.44		549 63
		3,867 18
LESS—Wagon sold		20 00
	$	3,847 18

G. H. Blanchet, Great Slave Lake—Lac du Grand Esclave

Instrument men: W. Jewett, 193 d. at $4; R. Bedford, 114 d. at $4; W. MacDonald, 109 d. at $4.50		1,718 50
Draughtsman, E. S. C. Carpenter, 114 d. at $4; cooks and labourers, $3,894.25		4,350 25
Field allowances: surveyor, 132 d. at $2.80; assistant, 339 d. at $1.15; party, 1,723 d. at 95c.; provisions, $100.80; dog feed, $309.84		2,806 94
Canoes, $1,078.67; motor for boat, $155.26; camp equipment and supplies, $230.56		1,464 49
Transportation, $1,421.80; express, freight and packing, $2,405.92		3 827 72
Gasoline, oil and grease, $148.40; sundry items, $397.11		545 51
		14,713 41
LESS—Proceeds of sale of equipment and supplies		536 70
	$	14,176 71

M. P. Bridgeland, Photo-Topographical—Photo-Topographie

Personal services, 365 d. at $9; wages of cooks and labourers, $2,568		5,853 00
Field allowance: surveyor, 107 d. at $2.80, 17 d. at $5; assistants, 206 d. at $1.15; party, 945 d. at 95c., total, $1,519.25; less 10 d. at $1 (surveyor absent from party)		1,509 25
Horses, 8, $320; wintering horses, $227.50; horseshoeing, $95		642 50
Transportation, $256.85; saddlery and repairs, $57.44; sundries, $286.23		600 52
	$	8,605 27

J. A. Calder, Miscellaneous—Divers

Wages: assistant, H. G. C. Secks, 167 d. at $4; labourers, $657		1,325 00
Board and lodging, $421.60; provisions, $345.75; fares and meals, $367.75		1,135 10
Express and freight, $176.49; various trnasportation, $358.95; small items, $29.57		565 01
		3,025 11
LESS—Sale of supplies		38 06
	$	2,987 05

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

DETAILS OF SURVEYORS' ACCOUNTS—Continued—DÉTAILS DES COMPTES DES ARPENTEURS—Suite

R. W. Cautley, Alberta and B.C. Boundary—Frontières de l'Alberta et de la Colombie-Britannique

Personal services: in field, 139 d. at $15, in office, 175 at $15	4,710	00
Instrument men at $4 per d.: T. Nicholson, 124 d., G. S. Charlseworth, 11 d., P. Whitcombe, 6 d., $564; cook, labourers, etc., $2,423.50	2,987	50
Field allowances: surveyor, 139 d. at $4.80, 165 d. at $1; assistants, 125 d. at $1.15, 11 d. at $4; party, 1,069 d. at 95c	2,035	50
Fares, $491.15; express, freight, cartage, etc., $728.38	1,219	53
Keep of horses, $882.93; hardware and small items, $321.98	1,204	91
	$ 12,157	44

Wm. Christie, Land Classification—Classement de terres

Instrument man, E. Lockhart, 86 d. at $4; labourers, etc., $4,636.50	4,980	50
Field allowances: surveyor, 178 d. at $2.80; assistants, J. Gibbon, 161 d., and A. Fraser, 80 d. at $1.15; party, 2,006 d. at 95c	2,681	25
Transportation, $478.65; express, freight, etc., $627.76; horses, 9, $265	1,371	41
Keep of horses, $413.91; various small items, $316.75	730	66
	$ 9,763	82

G. C. Cowper, Sectional Sheet Revision—Revision de la feuille de section

Wages: assistant leveller, A. H. Melville, 162 d. at $4; draughtsmen, M. E. East, 73 d. at $3.50, L. G. Liisberg, 61 d. at $4; cook, labourers, etc., $1,683	2,830	50
Field allowances: surveyor, 175 d. at $2.80; assistants. J. B. O'Sullivan, 171 d. at $1.15, A. H. Melville, 162 d. at $1.15; party, 786 d. at 95c	1,619	65
Ford cars, 2, $1,132.44; upkeep of cars, $1,780.86; fares, $406.25; sundries, $239.27	3,558	82
	$ 8,008	97

A. L. Cumming, Control Survey—Arpentage de contrôle

Wages: asst. leveller, G. Dike, 134 d. at $4; cook, labourers, etc., $2,421.50	2,957	50
Field allowances: surveyor, 156 d. at $2.80; asst. levellers, E. F. Gorman, 147 d. at $1.15, G. Dike, 134 d. at $1.15; party, 944 d. at 95c	1,656	75
Ford car, $567.76; Ford truck, $746.25; upkeep of cars, $1,281.58; transportation, $136; small items, $358.51	3,090	10
	$ 7,704	35

R. D. Davidson, Aerial Survey—Observation aérienne

Field allowance, surveyor, 110 d. at $5; transportation, $115.50	665	50
Freight and cartage, $2,507.28; small items, $35.83	2,543	11
	$ 3,208	61

G. B. Dodge, Control Traverse—Traverse de contrôle

Board and lodging, $123.25; fares, $94.70; small items, $36.44	$ 254	39

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 251—Topographical Surveys—Continued
*Arpentages topographiques—Suite

DETAILS OF SURVEYORS' ACCOUNTS—Continued—DÉTAILS DES COMPTES DES ARPENTEURS—Suite

S. D. Fawcett, Land Classification—Classement de terres

Wages: draughtsman, F. E. Harris, 133 d. at $4; labourers, $1,154.25		1,686 25
Field allowances: surveyor, 157 d. at $2.80; assistants, 266 d. at $1.15; party, 558 d. at 95c.		1,275 60
Transportation, $345.75; upkeep of car, $152.30; express and freight, $185.32		683 37
Horses, 4, $120; wintering horses, $306.15; various expenses, $280.27		706 42
		4,351 64
LESS—Horse sold.		20 00
	$	4,331 64

W. A. Fletcher, Rush Lake Sectional Sheet—Feuille de section du lac Rush

Wages: asst. leveller, J. Garratt, 26 d. at $4; instrument men, J. B. Bocock, 134 d. at $4; J. N. MacDonald, 102 d. at $4; cook and labourers, $1,205.50.		2,253 50
Field allowances: surveyor, 163 d. at $2.80; assistants, 172 d. at $1.15; party, 674 d. at 95c.		1,294 50
Ford cars, 2, $1,187.57; upkeep of cars, $1,246.17; fares, $337.40; sundries, $117.24.		2,888 38
	$	6,436 38

J. Hardouin, Sectional Sheet Revision—Revision de la feuille de section

Wages: levellers, W. B. Patterson, 167 d. at $4, N. C. Fraser, 144 d. at $4; cook and labourers, $1,253.75.		2,497 75
Field allowances: surveyor, 175 d. at $2.80; assistants, 469 d., $1.15; party, 455 d. at 95c.		1,461 60
Ford car, $567; upkeep of car, $1,375.16; fares, $576.30; sundries, $116.60		2,635 06
	$	6,594 41

E. W. Hubbell, Inspection

Wages: cook, labourers, etc.		307 50
Field allowances: surveyor, 125 d. at $5; assistants, 117 d. at $4		1,093 00
Automobile expenses, $371.36; Ford car, $763.99; transportation, $130.30; sundry accounts, $69.88.		1,335 53
	$	2,736 03

R. H. Knight, Land Classification—Classement de terres

Wages: draughtsman, A. F. McKean, 152 d. at $4; instrument man, J. A. James, 137 d. at $4; cook, labourers, etc., $1,890		3,046 00
Field allowances: surveyor, 169 d. at $2.80; assistants, 303 d. at $1.15; party, 996 d. at 95c.		1,767 85
Automobile expenses, $1,003.01; transportation, $546.85; sundry accounts, $215.81		1,765 67
	$	6,579 52

P. M. H. Le Blanc, Miscellaneous—Divers

Wages: articled pupil, G. Ranger, 111 d. at $4; leveller, G. Smith, 142 d. at $4; cook, labourers, etc., $1,984.50.		2,996 50
Field allowances: surveyor, 144 d. at $2.80, 2 d. at $5; assistants, 369 d. at $1.15; party, 854 d. at 95c.		1,648 85
Automobile expenses, $664.37; Ford cars, 2, $1,436.70; rent of camp site, $143.75; transportation, $82.10; sundry accounts, $195.48.		2,522 40
	$	7,167 75

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

DETAILS OF SURVEYORS' ACCOUNTS—Continued—DÉTAILS DES COMPTES DES ARPENTEURS—Suite

G. J. Lonergan, General Survey Business—Affaires d'arpentage en général

Wages: assistant, H. B. Hunter, 105 d. at $3		315 00
Field allowances: surveyor, 154 d. at $5; assistant, 109 d. at $3; party, 2 d. at $1.15		1,099 30
Automobile expenses, $649.48; Ford car, $501; pack horses, 15, $525; fares, $107.35; transportation, $319.55; sundry accounts, $206.62		2,309 00
Unexpended balance refunded to Casual Revenue in 1925-26		103 25
		3,826 55
LESS—Proceeds of sale of equipment		120 00
	$	3,706 55

C. S. Macdonald, Control Traverse—Traverse de contrôle

Wages: articled pupil, D. E. Denmark, 142 d. at $4, bonus, $67.35, instrument man, E. Johnson, 140 d. at $4; cooks, labourers, etc., $3,690		4,885 35
Field allowances: surveyor, 157 d. at $2.80; assistants, 443 d. at $1.15; party, 1,540.5 d. at 95c		2,412 53
Canoe supplies and rental, $777.91; express and freight, $2,669.61; fares, $132.25; motor boat expenses, $241.74; sundry accounts, $625.54		4,447 05
		11,744 93
LESS—Proceeds of sale of equipment		73 05
	$	11,671 88

M. D. McCloskey, Land Classification—Classement de terres

Wages: draughtsman, H. B. Boyd, 135 d. at $4; labourers, $1,093		1,633 00
Field allowances: surveyor, 152 d. at $2.80; assistants, 137 d. at $1.15; partv. 545 d. at 95c		1,100 90
Express and freight, $547.45; horses, 10, $380; sundry accounts, $163.72		1,091 17
		3,825 07
LESS—Proceeds of sale of 9 horses		118 60
	$	3,706 47

R. B. McKay, Aerial Surveys—Observations aériennes

Field allowance: surveyor, 2.5 d. at $5		12 50
Transportation, $16.45; sundry accounts, $2.15		18 60
	$	31 10

G. E. Morency, Special Survey—Arpentage spécial

Field allowance: surveyor, 8 d. at $5		40 00
Automobile expenses, $9.08; sundry accounts, $16.70		25 78
	$	65 78

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

DETAILS OF SURVEYORS' ACCOUNTS—Continued—DÉTAILS DES COMPTES DES ARPENTEURS—Suite

A. M. Narraway, General Survey—Arpentage général

Field allowance: surveyor, 15.5 d. at $5		77 50
Automobile expenses, $400.03; Ford cars, 2, $1,234.74; transportation, $103.60; sundry accounts, $101.93		1,840 30
	$	1,917 80

T. S. Nash, Miscellaneous—Divers

Wages: labourers		96 25
Board and lodging, $162.30; transportation, $202.79; sundry accounts, $134.90		499 99
	$	596 24

W. H. Norrish, Miscellaneous—Divers

Wages: articled pupils, E. Bartlett, 183 d. at $4, bonus, $86.78; F. Waines, 42 d. at $4; instrument men, R. Richards, 124 d. at $4, J. M. Belanger, 100 d. at $4; labourers, etc., $2,116.25		3,999 03
Field allowances: surveyor, 168 d. at $5; assistants, 801 d. at $2.85; labourers, etc., 728 d. at $1.15		3,960 05
Automobile expenses, $1,667.10; board and lodging, $965.25; express and freight, $114.87; fares, $974.45; mileage, $380.98; sundry accounts, $154.46		4,257 11
Balance on hand Mar. 31, 1925, W. H. Norrish, refunded to Casual Revenue in 1925-26		38 10
	$	12,254 29

P. E. Palmer, Topographical—Topographie

Wages: articled pupils, J. A. Genest, 31 d. at $4, E. Laurence, 103 d. at $4, J. E. Lilly, 145 d. at $4, A. Roberge, 120 d. at $4, instrument man, R. R. Ross, 86 d. at $4; labourers, etc., $914		2,854 00
Field allowances: surveyor, 70 d. at $5, 102 d. at $4; assistants, 104 d. at $3, 544 d. at $2.85; labourers, etc., 345.5 d. at $1.15		3,017 72
Automobile expenses, $695.62; Ford car, $567.76; transportation, $311.55; travel, $71.85; sundry accounts, $199.52		1,846 30
	$	7,718 02

H. Parry, Northern Boundary of Alberta—Bornes septentrionales de l'Alberta

Wages: labourers, etc		467 00
Board and lodging, $135.65; express and freight, $217.86; fares, $161.80; horse hire, $165; provisions, $284.49; travel, $180.80; sundry accounts, $144.47		1,290 07
		1,757 07
LESS—Proceeds of sale of supplies		114 65
	$	1,642 42

Vote 251—Topographical Surveys—Continued
Arpentages topographiques—Suite

DETAILS OF SURVEYORS' ACCOUNTS—Continued—DÉTAILS DES COMPTES DES ARPENTEURS—Suite

J. W. Pierce, Land Classification—Classement de terres

Wages: articled pupil, G. Palmer, 166 d. at $4; cook, labourers, etc., $1,547.50	2,211	50
Field allowances: surveyor, 174 d. at $2.80; assistants, 166 d. at $1.15; labourers, etc., 635 d. at 95c	1,281	35
Automobile expenses, $134.75; canoes with motors, 7, $1,271.74; express and freight, $165.55; Ford car, $616.75; wintering horse, $281.90; transportation, $314.50; sundry accounts, $156.95	2,942	14
Balance on hand Mar. 31, 1925, J. W. Pierce, refunded to Casual Revenue in 1925-26	64	00
	6,498	99
LESS—Proceeds of sale of Ford car	130	00
	$ 6,368	99

H. E. Read, Lines of Levels—Lignes de nivellement

Wages: articled pupil, F. D. Waines, 93 d. at $4; cook, labourers, etc., $1,190	1,562	00
Field allowances: surveyor, 119 d. at $2.80; assistants, 93 d. at $1.15; labourers, etc., 559 d. at 95c	971	20
Automobile expenses, $113.96; express and freight, $123.05; horses, 4, $335; transportation, $60.15; wintering horses, $124.05; sundry accounts, $322.33	1,078	54
Balance on hand Mar. 31, 1925, H. E. Read, refunded to Casual Revenue	18	41
	$ 3,630	15

C. Rinfret, Topographical—Topographie

Wages: instrument men, 657 d. at $4; labourers, etc., $1,055.40	3,683	40
Field allowances: surveyor, 32 d. at $5, 154 d. at $4; assistants, 154 d. at $3; 825 d. at $2.85; labourers, etc., 281 d. at $1.15	3,912	40
Automobile expenses, $1,211.37; transportation, $70.95; sundry accounts, $96.85	1,379	17
	$ 8,974	97

B. H. Segré, Control Traverse—Traverse de contrôle

Wages: instrument man, 140 d. at $4; cook, labourers, etc., $2,602	3,162	00
Field allowances: surveyor, 155 d. at $2.80; assistants, 141 d. at $1.15; labourers, etc., 981 d. at 95c	1,528	10
Canoes, 3, $412.30; canoe covers, $156.45; express and freight, $1,561.70; fares, $506.25; motor boat supplies, $170.79; transportation, $489.75; sundry accounts, $464.33	3,761	57
Balance on hand Mar. 31, 1925, B. H. Segré	12	97
	$ 8,464	64

C. H. Taggart, Land Classification—Classement de terres

Wages: assistant levellers, E. S. Fry, 246 d. at $4, G. W. Gilbert, 152 d. at $4; cook, labourers, etc., $1,596	3,188	00
Field allowances: surveyor, 191 d. at $2.80; assistants, 483 d. at $1.15; labourers, etc., 697 d. at 95c	1,752	40
Automobile expenses, $932.25; express and freight, $134.33; Ford cars, 2, $1,777.60; transportation, $1,008.65; supplies and equipment, $296.79; sundry accounts, $154.16	4,303	78
Balance on hand Mar. 31, 1925, C. H. Taggart, refunded to Casual Revenue, in 1925-26	40	10
	$ 9,284	28

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 251—Topographical Surveys—Concluded—**Arpentages topographiques**—Fin

DETAILS OF SURVEYORS' ACCOUNTS—Concluded
DÉTAIL DES COMPTES DES ARPENTEURS—Fin

J. Vicars, Miscellaneous—Divers

Wages: assistant, J. E. Ross, 2 d. at $4; labourers, $7		15 00
Field allowance: surveyor, 3 d. at $9		27 00
Transportation, $10.70; sundry accounts, $19.35		30 05
	$	72 05

C. M. Walker, Miscellaneous—Divers

Wages: instrument man, A. A. Dickson, 191 d. at $4; cook, labourers, etc., $1,557.47		2,321 47
Field allowances: surveyor, 8 d. at $5; 191 d. at $4; assistant, 191 d. at $3		1,377 00
Automobile hire, $183.60; express and freight, $311.35; transportation, $266.70; sundry accounts, $208.59		970 24
Balance on hand refunded to Casual Revenue in 1925-26		130 29
	$	4,799 00

J. N. Wallace, Lines of Levels—Lignes de nivellement

J. N. Wallace, Calgary, director of levelling, 365 d. at $10		3,650 00
Engineering clerks: H. W. Featherstone, senior, $1,920; A. Fraser, $1,500; G. P. Hatton, 9 m. at $1,500, 3 m. at $1,560		4,935 00
Assistant levellers: G. Palsen, 51 d. at $4, bonus, $29.66; F. D. Waines, 37 d. at $4		381 66
Clerk-typist, A. Turner, 3 m. at $1,020; 9 m. at $1,080; temporary stenographers, $187.50		1,252 50
Instrument maker: E. J. Cracknell, Jan. 23 to Mar. 31 at $1,620		309 19
Caretaker of office, 7 m. at $252; office boy, H. Lafreniere, Mar. 26-31 at $300		151 84
Fares, $29.20; iron pipes, $599.51; sundry accounts, $417.14		1,045 85
Balance deposited to the credit of Casual Revenue in 1925-26		101 12
	$	11,827 16

B. W. Waugh, Sussex Sheet, N.B.—Feuille de Sussex, N.-B.

Wages: articled pupils, P. D. Aragon, 107 d. at $4; J. J. Caty, 118 d. at $4; J. P. Lalonde, 97 d. at $4; G. A. Sarette, 149 d. at $4; instrument men, S. C. Archer, 96 d. at $4; A. Mullin, 42 d. at $4.50; labourers, etc., $818.50		3,275 50
Field allowances: surveyor, 121.5 d. at $5, 36 d. at $4; assistants, 609 d. at $2.85; labourers, 375.5 d. at $1.15, 36 d. at $3		3,026 97
Automobile expenses, $504.90; transportation, $164.65; sundry accounts, $137.59.		807 14
	$	7,109 61

A. O. Wheeler, Alberta and B.C. Boundary—Bornes de l'Alberta et de la Colombie-Britannique

Wages: surveyor, A. O. Wheeler, in field, 153 d. at $15, in office, 181 d. at $15, less $150 (Dominion Govt. share for April, 1925 disallowed); assistants, A. J. Campbell, 263 d. at $8; assistant and draughtsman, N. C. Stewart, 111 d. at $5, 4 m. at $150; draughtsman, A. S. Thompson, 55 d., $269.03; cook, labourers, etc., $2,244.68		10,632 71
Field allowances: surveyor, in field, 139 d. at $4.80, in office, 171 d. at $1; assistants, 224 d. at $1.15; labourers, 603.5 d. at 95c		1,669 12
Express and freight, $1,518.68; transportation, $343.15; sundry accounts, $182.45.		2,044 28
	$	14,346 11

Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc.
Recherches, reconnaissances, astronomie géodésique, etc.

Salaries at Ottawa.....(Page K—29)		120,377 23
Charwomen at $1.25 per d.: Mrs. S. Laselle, $388.75; Mrs. M. Randall, $382.50; Mrs. M. Sheridan, $390; Mrs. A. Smart, $388.75		1,550 00
Dept. of Public Printing and Stationery, printing, stationery, etc		6,695 33
Goold, W. M., Winnipeg, railway motor cars, 2, etc		1,256 09
Kingston Penitentiary, tents, etc		1,159 45
Payments under $1,000: auto supplies, etc., $598.69; camp equipment, $1,012.89; cleaning supplies, $155.26; duty on goods, $111.68; express, $2,060.17; freight, $210.85; hardware, $148.16; instrument supplies, $497.67; lumber, $220.13; maps, $425.27; repairs to equipment, $142.19; subscriptions to the International Union of Geodesy and Geophysics for 1924, $283.40; telegrams, $397.74; sundry payments, $659.89		6,923 99

Summary of Surveys (detailed below)—Sommaire des arpentages (énumérés ci-dessous)

Dennis, T. C., wireless longitude exchange, B.C.	482 72
Dennis, W. M., triangulation along the 49th parallel	23,062 57
Grant, A. M., primary triangulation in Ontario	5,587 86
Lambert, H. F. J., Alberta boundary triangulation	14,430 29
McCallum, G. H., triangulation in British Columbia	16,076 11
McDiarmid, F. A., base lines and Laplace determinations, Maritime Provinces	3,974 62
McMillan, D., survey, provinces of Quebec and Ontario	4,595 70
Menzies, J. W., secondary triangulation, Quebec and lake St. John district	4,330 24
Montgomery, R. H., precise levelling in Ontario	854 14
Moulton, H. P., reconnaissance surveys, New Brunswick	6,146 54
Murdie, W. C., triangulation on the lower St. Lawrence	5,595 53
Nelles, D. H., supervisor of topography	348 94
Raley, G. S., precise levelling in British Columbia	5,139 86
Rannie, J. L., triangulation vicinity River Desert, Quebec	631 38
Reid, F. B., precise levelling supervision	956 50
Riddell, J. M., triangulation on Upper Ottawa	3,329 19
Robb, K. H., base lines, British Columbia	5,148 36
Ross, J. E. R., observation survey and tower building, New Brunswick	14,752 08
Sinclair, G. E. B., precise levelling, Quebec	5,252 13
Steers, F. P., city of London survey	7,035 99
	265,692 84

Adjustments

J. Hedin, compensation for injury erroneously charged to this Vote	50 00
	265,712 84

Less:—		
City of London, payment for printing maps of London	134 32	
City of Shawinigan Falls, payment for precise levelling done by G. E. B. Sinclair	39 00	
Ross, J. E., proceeds of sale of Ford truck	150 00	323 32
Total		$ 265,389 52

DETAILS OF GEODETIC SURVEYS—DÉTAIL DES ARPENTAGES GÉODÉSIQUES

T. C. Dennis, Wireless Longitude Exchange in British Columbia—Poste de longitude aérienne en Colombie-Britannique

Living alowance at $5 per d., T. C. Dennis	265 00
Travelling expenses: T. C. Dennis, $191.70; sundry accounts, $26.02	217 72
	$ 482 72

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc.
—Continued

Recherches, reconnaissances, astronomie géodésique, etc.—Suite

DETAILS OF GEODETIC SURVEYS—Continued
DÉTAIL DES ARPENTAGES GÉODÉSIQUES—Suite

W. M. Dennis, Triangulation along the 49th Parallel—Triangulation le long de la 49ième parallèle

Pay list of labourers, etc	9,062 50
Living allowance, W. M. Dennis at $5 per d., $605, at $4, $276	881 00
Ration allowance: at $3 per d., H. S. Ellis, $207; at $2.30 per d., H. A. Blair, $368, N. H. Smith, $319.70, J. Douglas, $427.80; at 85c., labourers, etc., $2,130.95	3,453 45
Travelling expenses, W. M. Dennis and assistants	801 90
Mechanical transport supplies, repairs, etc., $2,875.88; material, etc., for tower building, $797; freight on equipment, $861.11; sundry accounts, $760.35	5,294 34
Broadbent Lumber Co., lumber	3,569 38
	$ 23,062 57

A. M. Grant, Primary Triangulation in Ontario and Quebec—Triangulation primaire dans l'Ontario et le Québec

Pay lists of labourers, etc	2,353 50
Living allowance: A. M. Grant, at $4 per d., $400; J. W. Kihl, at $4, $112, at $3 per d., $417	929 00
Ration allowance: at $2.30 per d., Wm. Murphy, $347.30; at 85c., labourers, etc., $398.65	745 95
Mechanical transport supplies and repairs, $932.40; sundry accounts, $627.01	1,559 41
	$ 5,587 86

H. F. J. Lambert, Alberta Boundary Triangulation Yellow Head and Jarvis Pass —Triangulation des bornes de l'Alberta à Yellow Head et Jarvis Pass

Pay list of men, labourers, etc	5,611 52
Living allowance at $5 per d., H. F. J. Lambert	35 00
Ration allowance: at $2.30 per d., H. F. J. Lambert, $239.20, J. H. Kihl, $259.90, H. B. Kihl, $227.70, D. J. Fraser, $195.50; at 85c., labourers, etc., $1,496.43	2,418 73
Travelling expenses: H. F. J. Lambert, trip to Washington, Sept. 24-30, $72.92; sundry travel, H. F. J. Lambert and assistants, $886.40; camp equipment, etc., $1,447.42; express and freight, $238.30; pack trains, pack horses, etc., $3,720	6,365 04
	$ 14,430 29

G. H. McCallum, Triangulation in British Columbia—Triangulation dans la Colombie-Britannique

Pay list of men, labourers, etc	8,358 75
Ration allowance: at $2.30 per d., G. H. McCallum, $386.40, G. F. Dalton, $335.80; C. H. Ney, $335.80; T. J. Terriss, $315.10; at $1.15 per d., labourers, etc., $984.40; at 85c. per d., $1,301.15	3,658 65
Travelling expenses, G. H. McCallum and assistants, $1,159.26; camp equipment, $694.35	1,853 61
Expenses of power cruiser *Metra*—	
Overhauling boat, labour, $678.32, material, $372.56; sundry accounts, $228.69	1,279 57
Imperial Oil Co., Prince Rupert, gasoline	925 53
	$ 16,076 11

Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc.
—Continued
Recherches, reconnaissances, astronomie géodésique, etc.—Suite

DETAILS OF GEODETIC SURVEYS—Continued
DÉTAIL DES ARPENTAGES GÉODÉSIQUES—Suite

F. A. McDiarmid, Base Lines and Laplace Stations in Western Canada and Ontario—Lignes de base et stations d'après Laplace dans le Canada-Ouest et dans l'Ontario

Pay lists of men, labourers, etc		405 60
Living allowance: F. A. McDiarmid at $5 per d., $312, at $4, $80; O. Drury, at $3 per d., $234		626 00
Ration allowance: at $2.30 per d., F. A. McDiarmid, $69; at $1.05 per d., O. Drury, $31.50; at 85c., labourers, etc., $91.80		192 30
Travelling expenses, F. A. McDiarmid and assistants, $643.80; camp equipment, $353.96; express and freight, $772.62; horse hire, $727; sundry accounts, $253.34		2,750 72
	$	3,974 62

D. McMillan, Surveys, P.Q. and N.B.—Arpentages dans le Québec et le Nouveau-Brunswick

Pay list of labourers, etc		2,205 05
Ration allowance: at $2.30 per d., D. McMillan, $351.90; at 85c., labourers, etc., $978.35		1,330 25
Travelling expenses, D. McMillan and assistants, $202.45; railway motor car supplies and repairs, $125.27; sundry accounts, $401.44		729 16
Canadian Pacific Railway Co., pilotage		331 24
	$	4,595 70

J. W. Menzies, Secondary Triangulation, Quebec and Lake St. John District—Triangulation secondaire dans le District de Québec et Lac St-Jean

Pay list of labourers, etc		2,013 00
Ration allowance: at $2.30 per d., J. W. Menzies, $326.60; at $1.05 per d., E. M. Medlen, $161.70, C. H. McElroy, $159.60, J. M. Perrier, $156.45; at 85c., labourers, etc., $604.35		1,408 70
Travelling expenses, J. W. Menzies and assistants, $204.93; railway motor car supplies and repairs, less $8 for barrel returned, $283.90; camp equipment, $238.08; sundry accounts, $181.63		908 54
	$	4,330 24

R. H. Montgomery, Precise Levelling in Ontario—Nivellement de précision dans l'Ontario

Pay list of assistants		102 00
Living allowance: R. H. Montgomery, at $5 per d., $205, at $4 per d., $132; assistants at $3 per d., $102		439 00
Travelling expenses, R. H. Montgomery, $192.95; sundry accounts, $120.19		313 14
	$	854 14

H. P. Moulton, Reconnaissance, N.B.

Pay list of labourers		2,217 75
Living allowance: at $4 per d., H. P. Moulton, $264; at $3 per d., W. N. McGrath, $192		456 00
Ration allowance: at $2.30 per d., H. P. Moulton, $310.50, W. N. McGrath, $299; at $1.05 per d., R. K. Trask, $135.45; at 85c., labourers, etc., $517.65		1,262 60
Mechanical transport supplies, repairs, etc., $1,330.30; travelling expenses, H. P. Moulton and assistants, $203.38; sundry accounts, $676.51		2,210 19
	$	6,146 54

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc. —Continued

Recherches, reconnaissances, astronomie géodésique, etc.—Suite

DETAILS OF GEODETIC SURVEYS—Continued
DÉTAIL DES ARPENTAGES GÉODÉSIQUES—Suite

W. C. Murdie, Triangulation on Lower St. Lawrence—Triangulation le long du bas St.-Laurent

Triangulation party—	
Pay list of labourers, etc	505 47
Living allowance: W. C. Murdie, at $5 per d., $15, at $4 per d., $600; W. Racine, at $3, $462	1,077 00
Travelling expenses, W. C. Murdie, $271.13; sundry accounts, $317.34	588 47
Canadian Government ss. *Gulnare*—	
Morin, O. J., captain, 6 m., $960; ration allowance at $1.50 per d., O. J. Morin, $274.50; boat repairs, supplies, etc., $2,190.09	3,424 59
	$ 5,595 53

D. H. Nelles, Supervisor of Topography—Surveillant de topographie

Travelling expenses of assistants, $76.18; sundry accounts, $272.76	348 94
	$ 348 94

G. S. Raley, Precise Levelling in B.C.—Nivellement de précision en Colombie-Britannique

Pay list of labourers, etc	2,517 70
Ration allowance: at $2.30 per d., G. S. Raley, $391, W. B. Steers, $40.15; at 85c., labourers, etc., $914.60	1,345 75
Travelling expenses, G. S. Raley and assistants, $728.52; mechanical transport supplies and repairs, $95.95; express and freight, $199.89; sundry accounts, $252.05	1,276 41
	$ 5,139 86

J. L. Rannie, Triangulation, Vicinity River Desert, Quebec—Triangulation dans le voisinage de la rivière du Désert, Québec

Pay list of labourers	117 00
Living allowance: J. L. Rannie, at $5 per d., $5, at $4, $64; at $3 per d., J. Whitelock, $54	123 00
Travelling expenses, etc., J. L. Rannie, $41.20; mechanical transport supplies and repairs, $80.98; microbarograph, etc., $212; sundry accounts, $57.20	391 38
	$ 631 38

F. B. Reid, Precise Levelling Supervision—Inspection du nivellement de précision

Pay list, pilot	4 00
Living allowance: at $5 per d., F. B. Reid, $255; pilots (railway employees) at $3, $87	342 00
Travelling expenses, F. B. Reid, $175.27; mechanical transport supplies, repairs, etc., $53.77; pilotage, $381.46	610 50
	$956 50

Vote 252—Investigations, Reconnaissance, Geodetic Astronomy, etc.
—Concluded

Recherches, reconnaissances, astronomie géodésique, etc.—Fin

DETAILS OF GEODETIC SURVEYS—Concluded

DÉTAIL DES ARPENTAGES GÉODÉSIQUES—Fin

J. M. Riddell, Triangulation on Upper Ottawa—Triangulation dans le haut de l'Ottawa

Pay list of labourers	1,316 75
Ration allowance: at $2.30 per d., J. M. Riddell, $312.80; at $1.15 per d., labourers, $304.75; at 85c., $186.15	803 70
Travelling expenses, J. M. Riddell and assistants, $145.65; mechanical transport supplies, repairs, etc., $695.82; sundry accounts, $367.27	1,208 74
	$3,329 19

K. H. Robb, Base Lines, B.C.—Lignes de bases, C-B.

Pay list of labourers, etc	2,304 75
Living allowance at $5 per d., K. H. Robb	15 00
Ration allowance: at $2.30 per d., K. H. Robb, $301.30; at $1.05 per d., T. H. Parker, $135.45; at 85c., labourers, $653.65	1,090 40
Travelling expenses, K. H. Robb and assistants, $772.90; mechanical transport supplies and repairs, $269.87; express and freight, $395.89; camp equipment, etc., $299.55	1,738 21
	$5,148 36

J. E. R. Ross, Observation Survey and Tower Building in N.B.—Arpentage d'observation et construction de tours au N-B.

Pay lists of men, labourers, etc	6,508 75
Living allowance: J. E. R. Ross, at $5 per d., $791, at $4, $16; K. E. Bates, at $3 per d., $12	819 00
Ration allowance: at $2.30 per d., E. M. Wadlin, $364.55, C. H. Brabazon, $312.80, N. E. Kelly, $508.30; at $1.15, $531.30; at 85c., labourers, etc., $1,254.88	2,971 83
Travelling expenses, J. E. R. Ross and assistants, $1,243.60; mechanical transport supplies and repairs, $1,137.83; camp equipment, $894.30; horse hire, $234.95; trucking and transport of outfit, $308.65; sundry accounts, $633.17	4,452 50
	$14,752 08

G. E. B. Sinclair, Precise Levelling, Quebec—Nivellement de précision, Québec

Pay list of men, labourers, etc	3,192 90
Living allowance: at $4 per d., G. E. B. Sinclair, $20; at $3 per d., L. T. Arbuckle, $18	38 00
Ration allowance: at $2.30 per d., $379.50; at 85c., labourers, etc., $956.25	1,335 75
Travelling expenses, G. E. B. Sinclair and assistants, $156.30; mechanical transport supplies and repairs, $119.54; sundry accounts, $409.64	685 48
	$5,252 13

F. P. Steers, City of London Survey—Levé de la cité de London

Pay list of men, labourers, etc	4,998 00
Ration allowance: at $2.30 per d., F. P. Steers, $301.30; at $1.05 per d., B. J. Woodruff, $189.40; at 85c., labourers, etc., $762.45	1,253 15
Travelling expenses, assistants, $173.45; mechanical transport supplies and repairs, $248.77; camp equipment, $232.81; sundry accounts, $129.81	784 84
	$7,035 99

Vote 252—Compensation *re* Injury to John Hedin
Compensation pour blessures dans l'affaire de John Hedin

Timiskaming and Nor. Ont. Ry. Commission: compensation and expenses, Oct. 17, 1921, to Oct. 15, 1922, $974.40; pension award, Oct. 16, 1922 to March 31, 1925, at $20 per m., $590, less $20 paid in error from Geodetic Survey Vote..	$ 1,544 40

Votes 253 & 462—Survey and Demarcation of International Boundaries
Arpentage et délimitation des frontières internationales

General Accounts—Comptes généraux

Salaries at Ottawa.....(Page K—29)	11,400 00
United States Section of International Boundary Commission: engraving and printing maps, one-half cost, $4,041.56, one-third cost, $292.14, one-third cost of map paper, $979.13; Canadian section's share of composition and work preparatory to printing the joint report on the boundary from the St. Lawrence river to the source of the St. Croix, $4,690.07; shipping boxes, etc., $35.90...	10,038 80
Department of Public Printing and Stationery, printing, stationery, etc.....	410 46
Miscellaneous: express and freight, $126.29; lumber, $89.28; sundries, $105.18..	320 75

Surveys—Arpentages

Raley, G. S., trip to Nelson to mark international boundary: travel, $64.93; living allowance, 6 d., $30.....	94 93
Reilly, T. P., Quebec-Maine boundary: travel, self and assistant, $253.15; cook, 74 d., $246.66; labourers, $1,030.45; teamsters with teams, $808.50; ration allowance, at $2.30 per d., T. P. Reilly, $179.40, at $1.05, J. N. Ingersoll, $73.50, at 85c., labourers, etc., $532.38; camp supplies, $40.36; cement, $256.25; sundries, $81.99.....	3,502 64
Total.....	$ 25,767 58

Vote 288—Government of the Northwest Territories: Salaries and Expenses
Administration des Territoires du Nord-Ouest: Traitements et dépenses

Salaries at Ottawa.....(Page K—29)	15,613 33
Salaries at Calgary—	
Dingman, C., inspector of petroleum and natural gas, 9 m. at $2,220, 3 m. at $2,340.....	2,250 00
Kay, Miss E. G., clerk-stenographer, 3 m. at $1,080, 9 m. at $1,140.....	1,125 00
Lee, R. J., mining inspector, 6 m. at $2,340, 6 m. at $2,460.....	2,400 00
Ross, Chas. C., senior mining inspector.....	3,240 00
Steel, F. M., mining inspector, 6 m. at $2,220, 6 m. at $2,340.....	2,280 00
Temporary clerk-stenographers: R. M. Jones, July 2-12, $28.39; M. Inches, July 14 to Aug. 12, $77.42.....	105 81
Salaries and allowances at Fort Smith—	
Brownlee, H. E., senior clerk-bookkeeper, Dec. 15, 1923 to Feb. 11, 1924..	221 68
Cumming, W. G., movable equipment engineer, (salary shown under Salaries at Ottawa), living allowance.....	818 55
McDougal, J. A., district agent: $2,700; living allowance, $1,500.....	4,200 00
Murphy, G. D., labour foreman: $1,320; living allowance, $1,200.....	2,520 00
Bourget, Dr. C., physician, April 19 to Mar. 31 at $600.....	570 00
Tedcastle, T. W., labour foreman: April 1 to June 14, at $1,800; living allowance, $287.50.....	657 50
Trudel, P. E., senior clerk-bookkeeper, (salary shown under Salaries at Ottawa), living allowance.....	906 67
Various services: fire rangers in the MacKenzie District, at $110 per m., $1,089.35; sundry wages, $618; labourers at $5 per d., $997.50.....	2,704 85

Vote 288—Government of the Northwest Territories: Salaries and Expenses
—Concluded

Administration des Territoires du Nord-Ouest: Traitements et dépenses—Fin

Travelling expenses—	
H. E. Brownlee, $116.30; C. W. Dingman, $1,005.36; W. H. B. Hoare (advance), $1,000; R. J. Lee, $658.37; J. A. McDougal, $339; John F. Moran, $349.65; C. C. Ross, $1,008.43; F. M. Scott, $871.51; T. W. Tedcastle, $65.70	5,414 32
Department of Public Printing and Stationery, printing, stationery, etc	3,265 08
Estevan Machine and Garage Co., Ford touring car complete	642 73
Hudson's Bay Co.: meals and supplies, $2,191.47; freight, $270.67	2,462 14
Imperial Oil, Limited: gasoline, 1,000 gal., $535; steel barrels, 12, $96; oil, $68.91.	699 91
Northern Whaling and Trading Co., provisions and supplies	1,306 06
Royal Canadian Mounted Police: expenses with prisoners	574 70
Payments under $500: Ford touring car, $364.73; camera, films, etc., $222.53; canoes and paddles, $377.08; building supplies and hardware, $334.05; express, cartage and freight, $2,368.79; instruments, $174.50; steel presses, rubber stamps, etc., $304.75; tents and camp equipment, $229.47; radio and electric supplies, $116.79; horses, $125; horse feed, $364; repairs, $144.50; 80 cords wood, $648; items under $100, $885.70	6,659 89
Grants to schools: Fort Smith, 9 m., $150; St. David, Fort Simpson, 6 m., $100; St. Joseph's Resolution, 12 m., $400, 21 m., maintenance of destitute children, $1,625.26; Holy Trinity, Fort Norman, 12 m., $200; St. Matthew's Fort MacPherson, 6 m., $100; St. Peter's, Hay River, 12 m., $400, 24 m., maintenance of 3 destitute children, $740; Providence, 12 m., $400	4,115 26
Grants to Hospitals: Ft. Simpson Hospital, treatment of patients, $3,443.50; Ft. Smith Hospital, treatment of patients. $2,383.50, care of destitutes, $348.	6,175 00
Supplies, meals and transportation for destitute	433 15
Adjustments—Rectifications	
Balances paid (due 1923-24): R. J. Lee, $4.50; J. A. McDougal, $500; C. C. Ross, $16.87.	521 37
Bonus charged in error to N.W.T. vote instead of bonus vote (H. A. Driver's May salary)	13 55
	71,896 55
LESS—Expenses of employees, 1924-25 paid in 1925-26: R. J. Lee, $8.37, C. C. Ross, $133.64; proceeds of sale of horse, $50	192 01
Total	$ 71,704 54

Vote 288—Government of the Northwest Territories: Wireless Stations

Administration des Territoires du Nord-Ouest: Postes de télégraphie sans fil

Salaries and allowances—	
Cluff, N. D., Lieut.: May 19 to July 31 at $1,550, 153 d. to Dec. 31, at $3.60; allowances, $336.09	1,199 37
Galbraith, R. A. H., Lieut.: May 19 to July 31 at $1,550, 153 d. to Dec. 31 at $3.60; allowances, $366.10; special allowance, $193.12	1,422 50
Laurie, W. L., Lieut.: May 19 to July 31 at $1,550, 153 d. to Dec. 31 at $3.60; allowances, $374.53	1,237 79
McCullagh, K. G., Lieut.: June 18 to July 31 at $1,550, 153 d. to Dec. 31 at $3.60; allowances, $333.56	1,069 50
O'Brien, F. G., Lieut.: April 1 to June 9 at $1,550; allowances, $38.32	335 39
Taber, H. E., Lieut.: April 1 to July 31 at $1,550, 153 d. to Dec. 31 at $3.60; allowances, $425.36; special allowance, $900	2,392 80
Young, H. A., Lieut.: 3 m. to July 31 at at $1,550, 153 d. to Dec. 31, at $3.60; allowances, $366.10; special allowances, $151.15	1,455 53
Non-commissioned officers and signalmen, April 1 to Dec. 31: pay, $8,605.55; allowances, $4,273.77; special allowance, $3,373.93.	16,253 25
Various services: carpenters, $2,811.40; electricians, $8,407; labourers, $709.73; allowances, $1,286.93; total, $13,215.06, less $2,505.80 paid by National Defence Dept	10,709 26

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 288—Government of the Northwest Territories: Wireless Stations
—Concluded
Administration des Territoires du Nord-Ouest: Postes de télégraphie sans fil
—Fin

Transportation, freight and cartage: Alberta Transportation Co., $1,230.50; Canadian National Railways, $4,948.73; Hudson's Bay Co., $10,633.51; payments under $500, $1,902.91	18,715	65
Provisions: W. Clark, Montreal, $817.72; William Davies Co., Toronto, $847.17; Gordon, Ironsides and Fares Packers, Winnipeg, $721.93; Hudson's Bay Co., $896.76; Kelly, Douglas & Co., Vancouver, $1,372.94; Northern Whaling & Trading Co., New York, $1,701.06; Swift Canadian Co., Toronto, $972.44; Western Grocers, Ltd., Edmonton, $2,104.41; small payments, $118.42	9,552	85
Anaconda American Brass, Ltd., Toronto, copper and brass	1,083	89
Binet Bros., Mayo, lumber and hardware for radio station	2,071	97
Canadian General Electric Co., Ottawa, electrical and radio supplies	2,412	25
Cummings, M. N., Westboro: masts and anchor bases, 6 sets, $3,150; 8 oak cases and lumber for packing cases, $220.50	3,370	50
Delco Light Co., Toronto: 3-k.w. Delco light plants, 2, $4,250; repairs, $111.99	4,361	99
Howatt & Howatt, agents, Edmonton, 20 lots for radio station sites	1,000	00
Hudson's Bay Co.: clothing, $279.50; coal, $747.50; ready-cut buildings, radio station and officers' quarters, $3,329, officers' hut, $620; storage buildings, $230; 5 per cent commission, $215.84; items under $100, $878.90	6,300	74
Imperial Oil Limited: coal oil, $967.28; gasoline, $277.12; motor oil, $326.04; 85 steel barrels, $680; prepaid freight, $226.53; small items, $25.29	2,502	26
Marconi Wireless Telegraph Co. of Canada, Montreal: Marconi transmitting valves, 5, $628.30; rectifying values, 6, $540	1,168	30
National Defence Dept.: clothing, $1,082.55; various equipment, $1,589.29	2,671	84
Northern Electric Co., Montreal: Robbins & Meyers motor generator sets, 5, $4,392.50; 10 spare parts, $1,912.30; radio supplies, $309.57	6,614	37
Ontario Wind Engine & Pump Co., Ltd., Toronto, 100-ft. steel aerial masts and fittings, 12	6,713	01
Peters, J. A., Edmonton: building radio hut per contract, $3,215; extras for painting, etc., $439; 2 steel aerial masts, $200	3,854	00
Public Printing and Stationery Dept., stationery supplies	1,346	60
Royal Air Force: valves and cases, $2,998.85; wavemeters, etc., $439.14	3,437	99
Royal Canadian Mounted Police: 10 tons coal for Herschel Isd., $947.68; field rations supplied at Dawson $1,174.83	2,122	51
Stewart Coal Contracting Co., Vancouver, coal, 100 tons	1,800	00
Welch & Johnston, Ottawa: accumulators, 12, $215.04; electric fans, 14, $287; various radio and electrical supplies, $831.29	1,333	33
Payments under $1,000: advertising, $180.74; telegrams and telephones, $960.20; customs, $301.75; extinguishers, $371.33; electrical and radio supplies, $2,146.38; lumber and hardware, $3,023.05; medical and hospital services, $1,579.10; clothing, $538.49; wood, 25 cords, $100; metal garage, $177.97; various equipment, $770.08; items under $100, $330.21	10,479	30
Total	$ 128,988	74

Vote 288—Government of the Northwest Territories: Northwest Game Act
Administration des Territoires du Nord-Ouest: Loi du gibier du Nord-Ouest

Salaries of game wardens and wolfers—		
Arden, D'Arcy: 12 m., $840; bonus, $258	1,098	00
Beaulieu, A., 15 d. in June, $25; F. C. Bennett, 12 m., $840	865	00
Browning, F. J., April 10 to Mar. 31 at $840	819	00
Burke, J. E.: Nov. 15 to Jan. 31 at $65, Feb. 1 to Mar. 15 at $70; bonus, $109.50	378	04
Dion, J.: 11 m. to Mar. 31, $550; J. Hornby, 7 m. to Mar. 31, $175	725	00
Klukes, H., 12 m., $840; Bruno Loranger, 11 m. to Mar. 31, $1,100	1,940	00
McDermott, H., 12 m., $840; I. Mercredi, $11\frac{11}{30}$ m. to Mar. 31, $814.33, bonus, $258	1,912	33
Roberts, J. W., $9\frac{12}{30}$ m. to Mar. 31, $470; P. Tomkins, $7\frac{28}{31}$ to Mar. 31, $553.23, bonus, $169.92	1,193	15
Ward, F., June 19 to Mar. 31, $470; C. A. Watt, July 10 to Oct. 31, $241.13	711	13

Vote 288—Government of the Northwest Territories: Northwest Game Act —Concluded

Administration des Territoires du Nord-Ouest: Loi du gibier du Nord-Ouest —Fin

Wages of road makers at Wood Buffalo Park at $3 a d.	990 00
Travelling expenses of game wardens and wolfers	363 65
Supplies and equipment for patrols at various places—	
Hudson's Bay Co.: provisions, $1,055.94; equipment, hardware, etc., $765.57; freight, express and cartage, $312.75	2,134 26
Revillon Wholesale Limited: provisions, $3,030; equipment, $63.59	3,093 59
Payments under $500: horses, 4, $270; care and keep of horses, $200; provisions, $387.70; dogs, sleigh and harness, $154; feeding dogs, $213.24; freight and transportation, $574.14; small items, $54.87	1,853 95
Wolf bounties: Canadian Bank of Commerce, $510; Dominion Bank, $870; Hudson's Bay Co., $5,750; Northern Trading Co., $520; Revillon Bros. Trading Co., $840; sundry payments, $790	9,280 00
General expenses: various services, $201; motor boat, $500; telegrams, $53.34; small items, $233.14	987 48
Adjustment	
F. J. Browning, bonus charged against Vote and refunded in error from Provisional Bonus Vote	8 50
	$ 28,353 08

Charged to respective votes as follows—		
Vote No. 288—Administration of the Northwest Game Act	27,557 66	
Vote No. 363—Provisional Bonus Allowance.....Page K—106	795 42	
	$ 28,353 08	

Vote 288—Government of the Northwest Territories: Explorations

Administration des Territoires du Nord-Ouest: Explorations

General Accounts—Comptes généraux

Salaries and expenses—Traitements et dépenses—	
Bernier, Capt. J. E., commander ss. *Franklin*, Quebec: 12 m., $6,000; travel, trips to Ottawa, etc., $282.51, less $60.09 paid in 1925-26	6,222 42
Burwash, L. T., exploratory engineer, Baffin Bay District: 12 m., $2,760; living allowance, April 1 to Oct. 16, $814.52; transport, by dog teams, $1,649.40, by boats, $947.15; various travel, $176.43; museum specimens, $309; equipment, etc., $121.31; total, $6,777.81, less $1,000 paid in 1923-24	5,777 81
Livingstone, Dr. L. D., physician: June 16 to Mar. 31, $1,900; travel, $807.40, less $607.40 paid in 1925-26	2,100 00

Steamship Franklin—Vapeur Franklin

Salaries and allowances bringing boat to Canada—Solde et allocations payées pour amener le bateau au Canada, Capt. J. E. Bernier, commander—	
Chief officers—Premiers officiers: L. L. Lemieux, Oct. 10 to Jan. 31, $506.45, board allowance, $42; L. D. Morin, Dec. 1 to Mar. 31, $800, board allowance, $121	1,469 45
Second officers—Seconds officiers: N. Chasse, Oct. 10 to Mar. 31, $543.97; C. Vigneault, Oct. 10 to Nov. 22, $122.65	666 62
Engineers and watchmen—Mécaniciens et gardes: J. R. Lacroix, April 1 to Dec. 31, $990, board allowance, $225; A. Theriault, Oct. 10 to Mar. 31, $913.55, board allowance, $101	2,229 55
Able seamen, $382.76; firemen, $767.37; oilers, $621.30; cooks, $164.84; waiters, $141.29	2,077 56
Transport and expenses of crew (19 men)—Transport de l'équipage 19 hommes—Quebec to Leith	1,987 08
Claireaux and Sanderson, Leith: coal, 199.85 tons	1,464 05
Cram and Somerville, Leith: balance on contract for repairs, $15,218.06; extra repairs and cleaning, $2,035.61; equipment for cabins and kitchen, $200.61; provisions and liquors, $965.97; small items, $251.63	18,671 88
Nightwatchman at Leith, $443.45; storage fees, $73.98	517 43

Vote 288—Government of the Northwest Territories: Explorations—Concluded
Administration des Territoires du Nord-Ouest: Explorations—Fin

Steamship Arctic—Vapeur Arctic

Salaries, board allowance and travel—Solde, allocation de pension et frais de voyages—	
Craig, J. D., officer in command (salary paid from Civil Government): special allowance (voted), $1,000; travel, $61.17	1,061 17
Cheat, W. F., junior radio operator: April 1 to Oct. 5, $461.29; board allowance, $128.49; travel, $55.90	645 68
Finnie, R. S., assistant wireless operator: 4 m., $200; travel, $67.35	267 35
Hayman, E. D., electrician, (salary paid by Marine and Fisheries Dept.), travel	70 90
Henderson, F. D., office engineer, travel	114 10
Lemieux, L., second officer: April 22 to Oct. 9 at $1,500; board allowance, $23.52	722 31
Morin, L. D., chief officer: April 1 to June 10 at $3,000, June 11 to Nov. 30 at $2,400; board allowance, $94.84; travel, $56.33	1,867 83
Ross, A. W. E., clerk-stenographer: April 28 to Dec. 31, at $960; board allowance, $81.32	729 32
Tash, R. H., cinematographer: June 23 to Jan. 18 at $2,880; rent allowance for moving picture equipment, $532.66; travel, $49.27	2,225 28
Theriault, A., chief engineer: April 1 to Oct. 9 at $1,920; board allowance, $44.53	1,050 97
Able seamen, $1,247.42; sailors, $739.90; cooks, $886.20; stewards, $1,648.96; waiters, $228.33; carpenters, $1,188.48; machinists, $1,454.80; helpers, $840.76; firemen, $931.22; oilers, $741; watchmen, $1,159.19; board allowances of crew, $223.83	11,290 09
Provisions: Christie, Brown & Co., Toronto, $1,446.38; G. & E. Couture, Levis, $1,502.94; Narcisse Drolet, Quebec, $2041.43; Quebec Preserving Limited, Quebec, $1,505.25; Rioux and Pettigrew, Quebec, $1,392.01; payments under $1,000, $2,495.72	10,383 73
Clothing: boots, $238; buttons, $273.61; caps, $159.30; overcoats, $306.80; suits, $167.15; sweaters, $171; sundry clothing, $408.14	1,724 00
Coal: Madden & Son, Quebec, 28.49 tons, $357.60; Canadian Import Co., Quebec, 346.325 tons, $3,203.51; bags and bagging, $59.24; F. C. Weaver Coal Co., Montreal, 200 tons, $2,600	6,220 35
Equipment and repairs—Equipement et réparations—	
Alwyn, J., Quebec: renewing and repairing sails, $1,035.84; items under $100, $214.36	1,250 20
Davie Shipbuilding and Repairing Co., Lauzon, Quebec: making all repairs, renewals and replacements to *Arctic* per tender, $10,935; service of tugs, $95	11,030 00
Marine and Fisheries Department: radio license, $10; repairs and renewals, $3,288.09; labourers, $237.50	3,535 59
Public Works Department, use of dry dock, 18 d	1,460 00
Payments under $1,000—Paiements au-dessous de $1,000: dry goods, $591.23; gasoline and oil, $266.21; hardware, $1,918.46; lumber, $353.82; marine supplies, $577.35; medical supplies, $389.09; optical supplies, $603.75; photographic supplies, $685.17; repairs to machinery, $1,034.72; steel garage, $217.35; various repairs and equipment, $910.23	7,547 38
Miscellaneous—Divers: cartage, express and freight, $333.04; customs dues, $213.51; expenses in connection with the accidental drowning of Wilfrid Caron, $338.44; inspection fees, $130; pilotage, $150.03; printing and stationery, $191.52; telephone, telegrams and wireless messages, $265.02; items under $100, $151.78	1,773 34
Total	$108,153 44

Vote 288—Compassionate Allowances—Allocations de commisération

Widow of the late Wilfrid Caron	3,500 00
Mother of the late Desmond O'Connell	1,500 00
	$5,000 00

Vote 289—Government of the Yukon Territory
Administration du Territoire du Yukon

Salaries, living allowances and travel—		
Gold commissioner, G. P. MacKenzie: $5,000; living allowance, $3,000; travel, from Dawson to Ottawa and return, $746.68. expenses at Ottawa, $1,275; expenses in the Yukon, travel, $123.50, use of car, $180	10,325 18	
Acting gold commissioner, Percy Reid: (salary paid from Immigration Vote) living allowance, Oct. 27 to Mar. 31, 156 d. at $8.50; travel and removal expenses from Vancouver to Dawson, $396; trip to Mayo-Keno district, $231	1,953 00	
Comptroller, G. A. Jeckell: salary, $2,700; living allowance, $1,500	4,200 00	
Mining recorders: F. G. Berton, $1,380, living allowance, $1,500; J. S. Ferrell, 21 d. at $10; Richard Field, 6 m. to Mar. 31, $300; W. J. Moorhead, 6 m. to Sept. 30, $300; R. L. Gillespie, $1,380, living allowance, $1,500, travel, $43.50; P. M. Kelly, $1,380, living allowance, $1,500	9,493 50	
Timber inspector, R. L. Allen: $1,260; living allowance, $1,500; travel, $225.	2,985 00	
Assistant to mining engineer, Robert Henderson, $1,200; living allowance, $1,200.	2,400 00	
Legal adviser, John Black, 3 m. to June 30 at $500	124 98	
Office staff: accountant, Frank Brock, 4 m. to July, $700, living allowance, $500; clerk-stenographer, Victoria Faulkner, $1,140, living allowance, $1,200; correspondence clerk, J. B. Deslauriers, $1,020, living allowance $1,500; various services, $110	6,170 00	
Commission on collections paid to agents of mining recorders	1,155 78	
Printing, stationery, etc.: Dawson News Publishing Co., printing and binding, $830.75, subscriptions, $30; Dept. Public Printing and Stationery, $1,387.23; Whitehorse Weekly Star printing mining regulations, $336	2,583 98	
Telephone Service: Mayo Utilities Company, Mayo and Keno offices, 9 m. to Feb. 28, $270; Yukon Telephone Syndicate, 12 m., $627	897 00	
Expenses with insane: Provincial Mental Hospitals, Essondale, $7,767, New Westminster, $5,144.74; Royal Can. Mounted Police, $928.50; clothing, etc., $1,120.01.	14,960 25	
Miscellaneous payments under $500: freight and cartage, $372.19; postage and p.o. box, $284; premiums on guarantee bonds, $126.77; telegrams and telephones, $534.98; stationery, etc., $47.75; subscriptions to publications, $60.29; expenses, searching outgoing passengers for gold dust, $199.50	1,625 48	
	58,874 15	
Grant to Local Council	45,000 00	
Grant for maintenance and construction of roads	70,000 00	
Total		$ 173,874 15

Votes 290 & 468—Dominion Lands: Salaries and Contingencies
Terres de l'Etat: Traitements et dépenses contingentes

General Expenses—Dépenses générales

Salaries at Ottawa	(Page K—31)	126,370 72
Advertising and printing		1,177 73
Department of Public Printing and Stationery, printing, stationery, etc		17,855 88
Dewar, Stewart and Rosenthal, Ottawa: insurance premium on cars, $190; premium on guarantee bonds, $1,161.26.		1,351 26
Express, $1,338.68; freight and storage, $1,157.19; telegrams, $722.85; sundry office expenses, $737.03.		3,955 75
Motor cars and upkeep: 2 cars and truck, $3,469.75; gasoline, 12 m., $1,440.11; car license, $26; oils, paints and varnish, $261.59; parts and repairs, $974.87; tires and accessories, $646.26.		6,818 58
Uniforms: suits and overcoats, $625; boots, leggings, caps, etc., $194.83		819 83

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Travelling and Removal Expenses—Frais de voyages et de déplacement

Travelling expenses: H. G. Beresford, $150; W. W. Cory (advance) $650; (late) Jas. Struthers, $21; J. Waldron, $828. ..... 1,649 00

Removal expenses: A. Carlyle-Bell, bal. 1923-24 (now allowed), $19.15; Mrs. M. E. Brandon, charges on piano, $19.76; D. H. Boles, Edmonton to Lethbridge, $487.75; R. H. Burton, Dauphin to Prince Albert, $260.05 less $6.15 paid in 1925-26; J. Lawrence, bal. 1923-24, $4.51; W. R. Lowe, Winnipeg to New Westminster, $376.40; T. J. Lynch, Calgary to New Westminster, $72.80; H. S. McCowan, Dunstable to Medicine Hat, $155.29; J. A. McDonald, Swift Current to Shaunavon, $124.15; F. McKenzie, Prince Albert to Battleford, $122.70. ..... 1,636 41

Calgary Land Office—Bureau des terres à Calgary

Principal clerk and acting chief land agent, E. H. Crockett, $2,280; senior clerks: Geo. E. Duncan, $1,620, bonus, $54; M. Gossip, 6 m. at $1,620, 6 m. at $1,680, bonus, $52; senior clerk-bookkeeper, L. G. Young, $1,620, bonus, $54; clerk-bookkeeper, T. I. Lynch, April 1-30, $110 (transferred to New Westminster); clerks: T. E. Adams, $1,300, bonus, $198; A. Z. Choquette, $1,260, bonus, $198; C. A. Cowell, $1,260; L. C. Doolan, $1,020, bonus, $315; Z. M. H. Dunning, 6 m. at $1,200, 6 m. at $1,260, bonus, $228; G. M. Hepburn, 4 m. at $1,020, 8 m. at $1,080; E. MacDonald, $1,260; C. Moody, 3 m. at $1,080, 9 m. at $1,140, bonus, $315; J. Nurcombe, $1,260, bonus, $198; account clerk, F. W. Elliott, 3 m. at $1,200, 9 m. at $1,260, bonus, $213; clerk-stenographers: D. L. Hawkey, $1,260; E. L. Mosley, 10 m. at $1,020 less 50 d. leave without pay, 2 m. at $1,080; L. Nolan, 7 m. at $1,080 less 30 d. leave without pay, 5 m. at $1,140; I. M. Scott, $1,260; M. P. Thornton, $1,260; P. Vickeray, $1,260. ..... 28,075 14

Abstracts of titles and search fees, $513.79; postage, $1,229.82; office expenses, $290.91; telephone rent, 15 m. to June 30, 1925, $113.35. ..... 2,147 87

Dauphin Land Office—Bureau des terres à Dauphin

Land agent, E. Widmeyer, $2,400; principal clerk, R. G. MacKay, $2,280; clerk-bookkeepers; A. Carlyle-Bell, $1,320, bonus, $186; R. H. Burton, 5 m., $550 (transferred to Prince Albert), bonus, $77.50; clerk, R. J. Shiel, $1,260, bonus, $198; clerk-stenographers: H. Cross, less 21 d., $1,188.87; M. E. Delves, $1,260 ..... 10,720 37

MacKay, R. G., travel, $5.30; postage and p.o. box, $442.65; office expenses, $25.78; telephone rent to June 1, 1925, $50. ..... 523 73

Edmonton Land Office—Bureau des terres à Edmonton

Chief land agent, A. Norquay, $2,760; principal clerks: J. A. Royal, $2,280; H. F. Dennehy, $2,280; J. O'Neil, 9 m. at $1,920, 3 m. at $2,040; senior clerk-bookkeeper, Geo. Andrews, $1,680, bonus, $50; senior clerks: D. H. Boles, 3 m., $420 (transferred to Lethbridge), bonus, $12.48; V. Coupez, 5 m. at $1,260, 7 m. at $1,320, bonus, $191; J. Milner, $1,620, bonus, $54; F. Veats, $1,620, bonus, $54; P. E. Taylor, $1,380, bonus, $186; account clerk, V. H. Kirkpatrick, $1,260, bonus, $198; clerks: W. F W. Carstairs, $1,260, bonus, $198; W. Dooley, $1,260; J. P. Duggan, $1,260, bonus, $198; L. B. Griffith, $1,140, bonus, $315; G. Lambert, $1,140, bonus, $315; J. Mace, Mar. 1 to May 12, $245.65 (deceased), bonus, $47.64; M. A. Munroe, $1,260, bonus, $198; M. L. Speer, $1,260, A. Sullivan, $1,260, bonus, $198; J. Webb, $1,260, bonus, $198; clerk-stenographers: W. E. Cronk, less 6 d., $944, bonus, $309.75; I. H. Goddard, $1,260, bonus, $198; J. H. Jackson, April 1-30, $105 (resigned); L. P. Livesley, $1,260; J. W. Pratt, 9 m. at $960, 3 m. at $1,020, bonus, $315; E. Wyllie, April 1-30, $85 (resigned); file clerk, Jas. Edwards, Feb. 1 to April 30, $300 (retired), bonus, $71; junior clerk-stenographers: G. E. Driscoll, $900; R. Clark, Oct. 3 to Mar. 31 less 2 d. at $780; E. Weder, Oct. 6 to Mar. 31 less 2 d. at $780. ..... 39,783 36

Commission on timber permits, etc., $301.23; postage and p.o. box, $1,454.41; sundry office expenses, $362.10; rent of telephones to June 30, 1925, $124.60. 2,242 34

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Grande Prairie Land Office—Bureau des terres à Grande-Prairie

Land agent, F. L. Christie, $2,400; senior clerk, J. J. Redmond, 2 m. at $1,140, 10 m. at $1,320; clerks: G. E. Casson, 12 m. less 64 d. at $1,140, bonus, $259.62; H. A. Brick, 3 m. at $600, 2 m. at $660, 7 m. at $960; clerk-stenographer, M. Dunbar, 9 m. at $1,020, 3 m. at $1,080; junior clerk-stenographer, H. G. Bessent, June 17-30, $30.33 ..... 6,774 53
Postage and p.o. box, $273.45; sundry office expenses, $108.04; telephone rent to Dec. 31, 1925, $30 ..... 411 49

Kamloops Land and Timber Office—Bureau des terres et des permis de coupe de bois à Kamloops

Land agent, J. Bannerman, 3 m. at $1,920, 4 m. to Oct. 31 at $2,040 (superannuated), senior clerk and acting agent, H. J. Parker, $1,680, bonus, $50; clerk, W. G. Fleming, 6 m., $630 (transferred to Revelstoke sub-agency), bonus, $99; clerk-stenographer, J. M. MacDonald, $960; junior clerk-stenographer, June 23 to Mar. 31 at $780 ..... 5,181 33
Bannerman, J., travel, $5; W. G. Fleming, board and room, $200 ..... 205 00
Postage and p.o. box, $340.50; sundry office expenses, $177.94; telephone rent, 11 m. to Mar. 31, 1925, $49.50 ..... 567 94

Lethbridge Land Office—Bureau des terres à Lethbridge

Land agent, G. A. Nicholson, $2,400; appraiser of grazing lands, H. L. Bowyer, $1,800, bonus, $40; senior clerks: E. F. Layton, $1,560, bonus, $94; D. H. Boles, 9 m., $1,260, bonus, $37.52 (from Edmonton); clerk-bookkeeper, A. T. Staines, 16 m., $1,760; clerks: J. G. Gorton, $1,260, bonus, $198; J. Muir, $1,260, bonus, $198; F. Goodwin, 6 m. at $1,200, 1 m. to Oct. 31 at $1,260 (superannuated), T. W. Kidd, $1,020; J. Lawrence, 6 m. at $1,200, 6 m. at $1,260; clerk-stenographers: E. Hallworth, to Jan. 21 (resigned), $870.97; D. McLeod, $1,260; junior clerk-stenographers: B. Nicholson, 12 m. less 60 d., $648.21; M. H. Proctor, June 12 to Sept. 2 at $780; O. E. G. Hick, Oct. 11 to Feb. 10, Mar. 10-31 at $780; M. I. Sutherland, Dec. 29 to Jan. 21 at $780, Jan. 22 to Mar. 31 at $960; junior clerk, F. M. Low, Oct. 20 to Mar. 31 at $780 ..... 18,671 86
Nicholson, G. A., travelling expenses, $41.25; D. McLeod, expenses of transfer from Winnipeg, $68.15 ..... 109 40
Abstracts of title, $262.38; postage and p.o. box, $1,754.66; telephone rent to June 30, 1925, $66; sundry office expenses, $120.21 ..... 2,203 25

Moose Jaw Land Office—Bureau des terres à Moose Jaw

Chief land agent, J. A. Reid, 3 m. at $2,520, 9 m. at $2,640; senior clerk-bookkeeper, A. Powell, $1,740, bonus, $50; senior clerks: H. E. Clements, 3 m. at $1,380, 9 m. at $1,440, bonus, $177; W. Helm, $1,620, bonus, $54; C. H. Price, $1,680, bonus, $50; H. Harrison, 6 m. at $1,380, 6 m. at $1,440, bonus, $180; clerks: H. A. Burrows, $1,140, bonus, $315; H. E. Cork, $1,260, bonus, $198; E. J. Bartlam, $1,200, bonus, $258; G. S. Jones, Oct. 6 to Mar. 31 at $960; W. Leckie, 5 m. to Aug. 31, $525 (superannuated); E. Swain, $1,260, bonus, $198; W. H. Sharp, April 1 to Sept. 21 (retired) at $1,020; clerk-stenographers: S. G. Craig, 3 m. at $1,080, 9 m. at $1,140; P. E. Hemmett, 5 m. at $660 (promoted), 7 m. at $960; S. R. McKenzie, July 7 to Mar. 31 at $960; junior clerks: M. Castle, $900; M. Quehl, April 1 to Sept. 21 (resigned) at $900; junior clerk-stenographer, M. C. Gentles, Aug. 11 P.M. to Mar. 31 at $600 ..... 22,676 68
Abstracts of title, $444; postage and p.o. box, $2,960; sundry office expenses, $184.21; telephone rent to Aug. 31, 1925, $63 ..... 3,651 21

New Westminster Land Office—Bureau des terres à New Westminster

Land agent, W. C. Cowell, $2,400; senior clerk and acting agent, J. Blair Laird, $1,620, bonus, $54; clerk-bookkeeper, F. Guy, $1,320, bonus, $186; clerk-stenographer, A. Tetley, 3 m. at $600, 9 m. at $960; junior clerk-stenographer, M. Monteith, Feb. 13 to Mar. 26, Sept. 4-22, $133.79 ..... 6,583 79
Telephone rent to Feb. 28, 1925, $68.75; sundry office expenses, $119.94 ..... 188 69

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

New Westminster Timber Office—Bureau des permis de coupe de bois à New Westminster

Crown timber agent, E. Walmsley, $2,160; clerk-bookkeepers: C. W. Smith, April 1-30, $110 (deceased), bonus, $15.50; T. I. Lynch, 11 m. (from Calgary), $1,210; clerk-stenographers: M. Brewster, $1,080; C. Martin, 3 m. at $1,020, 9 m. at $1,080; clerk, W. R. Lowe, 10 m. (from Winnipeg), $1,250, bonus, $128.34; junior clerk-stenographer, M. Ross, 9 m. less 1 d. at $600, 3 m. at $660	7,632 23
Mars, P., timber scaler, 50 d., $166.67; travelling expenses, $41.25	207 92
Expenses in connection with cruising timber berths	214 47
Equipment, gasoline and repairs on patrol boat *Firefly*	1,219 18
Postage and p.o. box, $138; sundry office expenses, $243.33; telephone rent, $90.	471 33

Peace River Crossing Land Office—Bureau des terres au passage de la rivière à la Paix

Land agent, R. Cruickshank, $2,400; appraiser of grazing lands, S. Grimwood, $1,680, bonus, $50; senior clerk, H. F. Fincham, 9 m. at $1,440, 3 m. at $1,500; Clerk-bookkeeper, A. B. Clarke, $1,320, bonus, $186; clerks: S. Gaskill, $1,080, bonus, $315; J. B. Spence, $1,260, bonus, $198; clerk-stenographers: L. Doherty, 6 m. at $1,020, 6 m. at $1,080; A. J. Whillians, 6 m. at $960, 6 m. at $1,020, bonus from Mar. 13, $16.09; caretaker, part time, $480	12,480 09
Postage and p.o. box, $276; sundry office expenses, $292.75; telephone rent, $45.	613 75

Prince Albert Land Office—Bureau des terres à Prince Albert

Acting chief land agent, L. C. Paterson, principal clerk, $2,280; senior clerk-bookkeepers: J. H. Anderson, $1,680, bonus, $50; W. J. Spencer, $1,560, bonus, $94; senior clerk, H. L. M. Agnew, 3 m. at $1,620, 9 m. at $1,680, bonus, $51; clerk-bookkeepers: R. H. Burton (from Dauphin), 7 m. $770, bonus, $108.50; A. E. St. Laurent, $1,200, bonus, $258; clerks: F. Collins, $1,020; B. A. Malpas, 1 m. at $900, 6 m. to Oct. 31, at $960 (superannuated), bonus, $183.75; H. Furniss, $1,140, bonus, $315; R. S. McEwen, 6 m. at $1,140, 6 m. at $1,200; A. V. Paterson, $1,260, bonus, $198; W. Rincheshen, 5 m. to Aug. 31, $525, bonus, $82.50 (superannuated); F. W. Simpson, $1,260, bonus, $198; clerk-stenographers: B. Haldenby, $1,140; E. B. How, 9 m. at $1,020, 3 m. at $1,080, bonus, $315; M. E. Brandon, $960, bonus, $315; junior clerk-stenographers: M. Bowers, 9 m. at $600, Jan. 1 to Feb. 24 (resigned) at $660; I. McDonald, 7 m., $525; M. I. Smith, Sept. 24 to Mar. 31, $311.67; junior clerk, W. J. Pickering, Nov. 24 to Mar. 31, $211.67	22,989 23
Postage and p.o. box, $1,778.64; sundry office expenses, $291.39; telephone rent to Aug. 31, 1925, $56	2,126 03

Winnipeg Land Office—Bureau des terres à Winnipeg

Chief land agent, L. P. O. Noel, $2,760; principal clerk, J. G. Webber, $2,280; senior clerk-bookkeeper, J. Lyle, 6 m. at $1,620, 6 m. at $1,680, bonus, $52; senior clerks: R. Cox, 9 m. at $1,440, 3 m. at $1,500, bonus, $169; W. Godfrey, $1,440, bonus, $174; A. A. Goulet, 6 m. at $1,380, 6 m. at $1,440, bonus, $180; H. M. Robinson (from H. G. Cuttle's office), 7 m., $980, bonus, $29.20; clerks: W. R. Lowe, 2 m. (transfer to New Westminster), $250, bonus, $25.66; E. T. Morrison, $1,260, bonus, $198; J. Patterson, 6 m. at $1,020, 6 m. at $1,080; M. M. Smart, 12 m. less 27 d., $1,166.29, bonus, $183.27; clerk-stenographers: A. M. Christopher, $1,260; M. L. Ryan, $1,260; junior file clerk, Geo. Story, $1,000, bonus, $315; appraiser of school lands, J. P. Drew, $1,800, bonus, $40	22,387 42
Noel, L. P. O., travelling expenses, $230.35; postage and p.o. box, $641.91; sundry office expenses, $121.63; telephone rent, $98	1,091 89

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Winnipeg Timber Office—Bureau des permis de coupe de bois à Winnipeg

Crown timber agent, A. F. Crowe, 6 m. to Sept. 30 (superannuated), $1,200; senior clerk and acting crown timber agent, John Tod, $1,680, bonus, $50; clerk-bookkeeper, D. Y. Matheson, $1,320, bonus, $186; clerk, F. W. Case, $960, less $80 pd. by Dept. S.C.R., bonus, $288.75; clerk-stenographers: E. M. Carr, $1,260; V. Patterson, $1,260 ..... 8,124 75
Postage, $231.52; sundry office expenses, $41.96; telephone rent, $98 ..... 371 48

Sub-Agents—Sous-agents

Ashmont, Alta.: Geo. D. Gordon, $480; postage, etc., $7.54 ..... 487 54
Assiniboia, Sask.: C. J. Lee, $600; postage, etc., $22.69 ..... 622 69
Athabaska Landing, Alta.: G. Rennison, April 1-6 (deceased), $13; Jas. Rennison, April 7 to June 19, $158.16; T. D. Black, June 20 to Mar. 31, $608.84; postage, etc., $19.99 ..... 799 99
Battleford, Sask.: F. P. MacGinnes, 6 m. at $960, 6 m. at $1,020; postage, etc., $12.22 ..... 1,002 22
Beaverlodge, Alta.: W. Bond, Nov. 14 to Mar. 31, $182.67; postage, etc., $2.55 .. 185 22
Canwood, Sask.: P. Goulding, $600; postage, etc., $17.89 ..... 617 89
Donnelly, Alta.: E. E. Requier, $720; postage, etc., $23.27 ..... 743 27
Durlingville, Alta.: G. E. Dodds, $600; postage, etc., $17.97 ..... 617 97
Entwistle, Alta.: W. C. Smith, $480; postage, etc., $9.86 ..... 489 86
Erinview, Man.: H. R. Overton, April 5 to May 28 less 1 d. (agency closed), $69.51; postage, etc., 20c 69 71
Fork Lake, Alta.: J. Brady, 7 m. to Oct. 31 (agency closed), $280; postage, etc., $1.73 ..... 281 73
Fort McMurray, Alta.: G A. Morrison, May 15 to Mar. 31 at $480; postage, etc., $2.91 ..... 424 85
Fort St. John, B.C.: R. L. Pickell, July 18 to Mar. 31 at $480 ..... 338 06
Fort Simpson, N.W.T.: T. W. Harris, sub-mining recorder 300 00
Fort Vermilion, Alta.: A. L. Morden, 8 m. to Mar. 31, $320; H. M. Edgecombe, April 1 to June 23 (resigned), $110.67; postage, $5.03 ..... 435 70
Golden, B.C.: F. A. Estey, from Feb. 19, 1924 at $900, $1.003.45; postage, etc., $9.30 ..... 1,012 75
High Prairie, Alta: H. H. Reynolds, $720; postage, etc., $15.06 ..... 735 06
Lac la Biche, Alta: P. D. Hamel, $480; postage, etc., $10.75 ..... 490 75
Lac du Bonnet, Man.: F. Helm, June 5 to Mar. 31, $394.67; postage, etc., $3.76. 398 43
Lloydminster, Sask.: W. H. Holland, $840; postage, etc., $38.57 ..... 878 57
Meadow Lake, Sask.: J. T. McCordie, $480; postage, etc., $13.95 ..... 493 95
Nipawin, Sask.: J. W. P. Horn, $600; postage, etc., $38.20 ..... 638 20
North Battleford, Sask.: J. Deane, $600; postage, etc., $21.05 ..... 621 05
Pouce Coupe, B.C.: T. Jamieson, $720; postage, etc., $14.27 ..... 734 27
Preeceville, Sask.: D. McMurphy, $720; postage, etc., $15.68 ..... 735 68
Provost, Alta.: N. Agar, $540; postage, etc., $17.88 ..... 557 88
Revelstoke, B.C.: W. G. Fleming, 6 m. to Mar. 31 (from Kamloops), $630, bonus, $99; B. E. McCarty, 5½ m. (retired), $577.50, bonus, $90.75; postage, etc., $15.12 ..... 1,412 37
Rocky Mountain House, Alta.: R. T. Hankinson, $720; postage, etc., $17.06 .... 737 06
St. Paul des Métis, Alta.: B. Racicot, $720; postage, etc., $13.97 ..... 733 97
Saskatoon, Sask.: R. L. Kennedy, $1,680, bonus, $50; postage, etc., $101.03; electric light, $12 ..... 1,843 03
Spirit River, Alta.: J. M. Fildes, $600; postage, etc., $16.95 ..... 616 95
Stettler, Alta.: W. B. Gray, $900; postage, etc., $14.69 ..... 914 69
Swift Current, Sask.: T. A. Underwood, $1,020; bonus, $315; postage, etc., $127.84; p.o. box, 2 yr., $9 ..... 1,471 84
Tisdale, Sask.: W. Buxton, $900; postage, etc., $42.56 ..... 942 56
Turtleford, Sask.: A. C. Reed, $600; postage, etc., $8.61 ..... 608 61
Wedena, Sask.: D. J. Munro, $780; postage, etc., $18.28 ..... 798 28
Westlock, Alta.: W. J. Wood, $480; postage, etc., $23.41 ..... 503 41
Whitecourt, Alta.: J. Torgeron, $300; postage, etc., $9.89 ..... 309 89
Yeoford, Alta.: M. Wenham, $300; postage, etc., $13.71 ..... 313 71

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Inspection—Inspection

Superintendency of Western Dominion Land Agencies, Edmonton—	
Cuttle, H. G., supt. of western land agencies: $4,020; travelling expenses, $498.13	4,518 13
Stephenson, E. F., chief timber inspector: 6 m. to Sept. 30, at $4,020 (superannuated)	2,010 00
Talbot, W. E., chief land agent: 3 m. to June 30, at $2,760 (superannuated).	690 00
Henderson, J. H., deptl. acct. gr. 2: $2,580; travelling expenses, $2,037.80..	4,617 80
Clark, H. W., deptl. acct. gr. 2: $2,580; travelling expenses, $1,360.85....	3,940 85
Bannerman, J. A., asst. land agency inspector: $2,400; travelling expenses, $3,668.60	6,068 60
Robinson, H. M., senior clerk: 5 m. (transferred to Winnipeg Land Office), $700; bonus, $20.80	720 80
Cottingham, F. M., clerk: $1,260; bonus, $198	1,458 00
Fairbairn, G. A., clk-sten.: 4 m. at $1,260, sr. clk-sten., 8 m. at $1,320....	1,300 00
Cantin, E., clk-sten.: 9 m. at $1,260 (resigned), travelling expenses, $27.19..	972 19
Lang, E. Y., jr. clk-sten.: April 1 to Oct. 10 (resigned), at $900	474 19
Wright, E., jr. clk-sten.: Oct. 16 to Nov. 15 and Dec., at $780	131 05
Allan, V., clk-sten.: Mar. 2-31, at $960	77 42
Wright, B. H., travelling expenses	2,910 46
Wadman, T. J., travelling expenses, $20.55; sundry office expenses, $475.53; telephone rent, $55.65	551 73
Inspector of Dominion Land Agencies, Calgary—	
Martin, J. W., land agency inspector: $3,120; travelling expenses, $2,352.41.	5,472 41
Mahoney, F. B., clk-sten., 7 m. to Oct. 31 (superannuated)	735 00
Telephone rent to Aug. 31, 1924, $32.50; sundry office expenses, $116.87....	149 37
Ranch Inspector, Calgary—	
Cloakey, Geo. H., senior appraiser of grazing lands: 3 m. at $2,160, 9 m. at $2,280; travelling expenses, $466; use of motor car at 11c. per m., $275.55, at 10c. per m., $966.60	3,958 15
Telephone rent to Oct. 31, 1924, $36.75; postage, $13	49 75
Ranch Inspector, Moose Jaw—	
Lydiard, G. H., appraiser of grazing lands: $1,800; bonus, $40; travelling expenses, $1,051.35; use of motor car at 11c. per m., $339.13, at 10c. per m., $798.20	4,028 68
Mining Recorder and Sub-agent, Le Pas—	
McLellan, W. B., senior clerk: $1,620; bonus, $54	1,674 00
Neale, V. C., clk-sten.: 6 m. at $1,020, 6 m. at $1,080	1,050 00
Junior clerk-stenographers: D. S. Burton, 3 m. at $780, 9 m. at $600; E. M. Coan, Oct. 2 to Mar. 31, at $780	1,032 90
Relieving expenses: E. Widmeyer, $51; Miss M. Delves, $56.15	107 15
Beads, M., caretaker (part time), $120; telephone rent to April 15, 1925, $27; sundry office expenses, $201.25	348 25
Ranch Inspector, Lethbridge—	
Bowyer, H. L., appraiser of grazing (salary under Land Office), travelling expenses, $387.75; use of motor car at 11c. per m., $227.59, at 10c. per m., $641.20	1,256 54

Homestead Appraisers—Evaluateurs des homesteads

Barr, C. E., Moose Jaw: $1,800; bonus, $40; travelling expenses, $922.61; use of motor car at 11c. per m., $131.34, at 10c. per m., $463.40	3,357 35
Benzie, J. W., Kamloops: $1,800; travelling expenses, $562.75; use of motor car at 15c. per m., $671.25	3,034 00
Bigg, F. J., Winnipeg: $1,800; bonus, $40; travelling expenses, $3,357 50	5,197 50
Cook, H., Kamloops: $1,800; bonus, $40; travelling expenses, $698.73	2,538 73
Cook, R. S., Edmonton: Mar. 6-31, $104.84; travelling expenses, $128.35	233 19
Cowell, W. C., New Westminster: (salary under Land Office), travelling expenses, $94.45; use of motor car at 15c. per m., $267.60	362 05
Cunningham, T. J., Edmonton: $1,800; bonus, $40; travelling expenses, $1,422.85; equipment and repairs, $101.40; stabling at headquarters, $335.60	3,699 85

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Homestead Appraisers—Con.—*Evaluateurs des homestead*—Suite

DeBalinhard, J. C., Moose Jaw: $1,800; bonus, $40; travelling expenses, $1,306.62; use of motor car at 11c. per m., $265.32, at 10c. per m., $900.60..... 4,312 54
Doze, I. S., Edmonton: $1,800; bonus, $40; travelling expenses, $994.20; equipment and repairs, $58.45; stabling at headquarters, $251..... 3,143 65
Drew, J. F., Winnipeg: (salary under Land Office), travelling expenses, $1,565.46; use of motor car at 11c. per m., $36.52, at 10c. per m., $66.80..... 1,668 78
Fleming, G. W., Calgary: 7 m. to Oct. 31 (superannuated), $1,050; bonus, $23.31; travelling expenses, $716.25..... 1,789 56
Furnis, J., Moose Jaw: $1,800; bonus, $40; travelling expenses, $627.05; use of motor car at 11c. per m., $150.48, at 10c. per m., $670.60..... 3,288 13
Grimwood, S., Peace River: (salary under Land Office), travelling expenses, $664.65; repairs, $37.35; stabling at headquarters, $343.75..... 1,045 75
Hayden, D. S., Edmonton: Nov. 24 to Jan. 24 less 1 d., $246.91; travelling expenses, $484.70..... 731 61
Horne, J. A., Edmonton: April 1 to Sept. 8 (resigned), at $1,800; bonus, $17.54; care of team, $125.25..... 932 79
Kembry, R. A., Calgary: $1,800; bonus, $40; travelling expenses, $1,573 85; use of motor car at 11c. per m., $127.93, at 10c. per m., $667.90..... 4,209 68
Key, A. E., Peace River: 7 m. to Oct. 31 (superannuated), $1,050; bonus, $23.31; travelling expenses, $434.85..... 1,508 16
Lagimodiere, W., Winnipeg: $1,800; bonus, $40; travelling expenses, $1,399.75; repairs, $27.50; stabling at headquarters, $564.50..... 3,831 75
Lepine, L., Winnipeg: April 1-30, $150 (superannuated); bonus, $3.33; travelling expenses, $148.49..... 301 82
McConnachie, A., Edmonton: $1,800; bonus, $40; travelling expenses, $904.28; equipment and repairs, $41.75; stabling at headquarters, $419.65..... 3,205 68
McCowan, H. S., Lethbridge: $1,740; bonus, $50; travelling expenses, $540.36; use of motor car at 11c. per m., $174.02, at 10c. per m., $539.30..... 3,043 68
McDonald, J. A., Moose Jaw: $1,800; bonus, $40; travelling expenses, $643.83; use of motor car at 11c. per m., $151.03, at 10c. per m., $444.60..... 3,079 46
McMullen, J. E., Peace River: $1,800; travelling expenses, $745.25; equipment and repairs, $81.70; horses, $225; stabling at headquarters, $310.83; Veterinary services, $15.75..... 3,178 53
Mayberry, W. J., Dauphin: $1,740; bonus, $50; travelling expenses, $1,731.75; equipment and repairs, $149.93; use of motor car at 10c per m., $42; stabling at headquarters, $125.50..... 3,839 18
Mosses, A. E., Prince Albert: $1,800; bonus, $40; travelling expenses, $1,132.50; use of motor car at 11c. per m., $225.50, at 10c. per m., $865.20; postage and p.o. box, $26; stabling at headquarters, $27.50..... 4,116 70
Newton, T. M., Grande Prairie: 9 m. at $1,740, 3 m. at $1,800, bonus, $47.50; travelling expenses, $650.90; equipment and repairs, $117.40; veterinary etc., $19; wagon and horse, $260; stabling at headquarters, $547.50..... 3,397 30
Nurcombe, J., Calgary: (salary under Land Office), travelling expenses, $922.07; use of motor car at 11c. per m., $145.75, at 10c. per m., $524.80..... 1,592 62
Smith, L. T., Grande Prairie: 6 m. at $1,560, 6 m. at $1,620; bonus, $74; travelling expenses, $1,301.45; equipment and repairs, $173.55; stabling at headquarters, $186; veterinary services, $11..... 3,336 00
Smythe, A., Prince Albert: $1,800; bonus, $40; travelling expenses, $2,035.16; use of motor car at 11c. per m., $13.31, at 10c. per m., $35..... 3,923 47
Speers, G. L., Dauphin: $1,800; bonus, $40; travelling expenses, $1,634.25.... 3,474 25
Taylor, S., Prince Albert: 9 m. at $1,740, 3 m. at $1,800; bonus, $47.44; travelling expenses, $995.60; use of motor car at 11c. per m., $129.03, at 10c. per m., $512.50..... 3,439 57
Tempany, W., Calgary: $1,800; bonus, $40; travelling expenses, $579.05; use of motor car at 11c. per m., $175.01, at 10c. per m., $433.60..... 3,027 66
Webb-Bowen, E. H. E., Prince Albert: 3 m. at $1,680, 9 m. at $1,740; bonus, $50; travelling expenses, $1,078.90; equipment and repairs, $146.75; freight, $55.66; stabling at headquarters, $493; veterinary services, $45..... 3,594 31

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Continued
Terres de l'Etat: Traitements et dépenses contingentes—Suite

Homestead Appraisers—Conc.—*Evaluateurs des homesteads*—Fin

Whelan, W. W., Prince Albert: 3 m. at $1,680, 9 m. at $1,740; bonus, $50; travelling expenses, $1,104.50; use of motor car at 11c. per m., $129.36, at 10c. per m., $510	3,518 86
Wilcox, D. E., Lethbridge: 3 m. at $1,740, 9 m. at $1,800; bonus, $42.50; travelling expenses, $651.55; use of motor car at 11c. per m., $179.41, at 10c. per m., $811.50	3,469 96

Timber Inspectors—Inspecteurs des futaies

Ballantine, A., Prince Albert: 7 m. to Oct. 31 (superannuated), $1,050, bonus, $23.37; travelling expenses, $323.05	1,396 42
Black, M. H., New Westminster, $1,800; travelling expenses, $321.45; use of motor car at 11c. per m., $1.98, at 10c. per m., $363.60	2,487 03
Blandy, G. W., New Westminster: 11 m. to Mar. 31, less 21 d., at $1,800; travelling expenses, $72.70	1,621 09
Browne, Harry, Prince Albert: $1,800; bonus, $40; travelling expenses, $1,835.04; use of motor car at 11c. per m., $45.10, at 10c. per m., $256.30	3,976 44
Campbell, P. C., Kamloops: $1,800; bonus, $40; travelling expenses, $762.08; use of motor car at 15c per m., $484.80	3,086 88
Coombs, J. S., Calgary: $1,800; bonus, $40; travelling expenses, $1,397.55	3,237 55
Gamache, A. J., Winnipeg: Mar. 5-31, $108.87; travelling expenses, $133.05	241 92
Gordon, W. S., Winnipeg: $1,800; bonus, $40; travelling expenses, $1,635.75; use of motor car at 11c. per m., $44.85, at 10c. per m., $171	3,691 60
McCullough, J. B., New Westminster: $2,100; travelling expenses, $419.20; use of motor car at 10c. per m., $14.20	2,533 40
McDougall, P., New Westminster: $1,920; travelling expenses, $61.85	1,981 85
McKenzie, Fred., Prince Albert: $1,800; bonus, $40; travelling expenses, $1,864.55; use of motor car at 11c. per m., $93.83, at 10c. per m., $400.80	4,199 18
Merrigan, J., Edmonton: $1,800; bonus, $40; travelling expenses, $1,367.50; equipment, $50	3,257 50
Minchin, D. H., Edmonton: $1,800; bonus, $40; travelling expenses, $1,798.20; repairs, $50.75; stabling at headquarters, $245	3,933 95
Neilson, F. W., Edmonton: $1,800; bonus, $40; travelling expenses, $864.80; equipment and repairs, $23.50; horse, $75; stabling at headquarters, $422.75.	3,226 05
Ross, C. F., Winnipeg: 3 m. to June 30 (superannuated), $450; bonus, $9.99; travelling expenses, $262.75; snowshoes, $8.04	730 78
Thompson, J. H., Winnipeg: $1,800; bonus, $40; travelling expenses, $1,036.80; use of motor car at 11c. per m., $42.57, at 10c. per m., $170.20	3,089 57
Wardrop, W. H., Winnipeg: Mar. 4-31, $112.90; travelling expenses, $130.40	243 30
Wyllie, R. S., Edmonton: $1,800; bonus, $40; travelling expenses, $1,278.10; use of motor car at 11c. per m., $24.20, at 10c. per m., $244.30; equipment, $50..	3,436 60

Adjustments—Rectifications

Balances on hand Mar. 31, 1925: A. Baptie, $25.50; A. W. Brooke, $11.75; W. Collie, $9.81; Lt.-Col. H. M. Daly, $138.83; W. J. McCarthy, $43.55; D. C. McNab, $19.60; A. Reid, $20.05; D. J. Rose, $8.41; J. H. Stewart, $3.25; J. W. Martin, $98.22 (refunded to Casual Revenue); A. McConnachie, $104.32; J. A. McDonald, $5; J. Tod (Winnipeg C. T. O.), $54.40 (disallowed); R. S. Wyllie, $1	543 69
Overpayments: A. L. Bacon, $16.94; Mrs. A. Boddy, $6.68; M. Hope, $1.03; R. Lee, $13.71; W. B. McLellan, telephone rent, $9 (refunded to Casual Revenue); F. L. Christie (Grande Prairie Land Office), telegrams, $1 (refunded to Casual Revenue)	48 36
Department of Immigration, W. C. Cowell, expenses of transfer to Vancouver..	41 50
Balances paid, due from 1923-24, see A. G's. Report, 1923-24, page K—39	569 78
Amounts paid S. Grimwood, $100; F. McKenzie, $200 (over-refunded in 1923-24)	300 00
Bonus for E. S. Landry (Ottawa Salaries) charged to salary Vote	16 50
	$ 614,821 05

Votes 290 & 468—Dominion Lands: Salaries and Contingencies—Concluded
Terres de l'Etat: Traitements et dépenses contingentes—Fin

LESS—		
Balance brought forward (Page K—38, 1923-24)	405 75	
Overpayments brought forward (Page K—38, 1923-24), $63.36, less $25 refunded to Casual Revenue	38 36	
Balances due (paid in 1925-26): H. Browne, $161.44; B. H. Wright, $60.46; D. H. Minchin, $13.95; F. W. Neilson, $108.55; T. M. Newton, $4.80; L. T. Smith, $23.50; J. B. McCullough, $18.40; M. H. Black, $7.03; H. Cook, $3.73	401 86	
Amounts refunded for telegrams	107 98	
Amounts refunded for club and despatch bags: C. E. Barr, $24.75; J. S. Doze, $9; J. A. Merrigan, $9; R. S. Wyllie, $9	51 75	
Transfer to School Lands, proportional share: salaries, $9,791.10; contingencies, $4,208.90	14,000 00	
Transfer to Seed Grain, travelling expenses	4,513 54	19,519 24
Total		$ 595,301 81
Charged to Respective Votes as follows—		
Votes 290 and 468, Salaries of Dominion Lands, Outside Service	445,961 94	
Vote 290, Dominion Lands, Contingencies	133,707 46	
Vote 363, Provisional Bonus Allowance, $15,637.91, less $5.50 in salaries (Page K—106)	15,632 41	
	$ 595,301 81	

Vote 290—Board of Examiners for Dominion Land Surveyors, Fees, etc.
Commission d'examinateurs des arpenteurs de l'Etat, honoraires, etc.

Services at Ottawa, attending meetings of the Board (Page K—31)	1,380 00
Department of Public Printing and Stationery, printing, stationery, etc	240 68
Messenger service at Ottawa, $4.10; telegrams, express, etc., $10.22	14 32
Presiding at examinations: J. N. Wallace, Calgary, 14 d., $70, telegrams, etc., $3.75; G. J. Lonergan, Halifax, 7 d., $35, travel, etc., $83.05, Montreal, 7 d., $35, travel, $49.15	275 95
Total	$ 1,910 95

Vote 290—Dominion Land Surveyors' Association
Association des arpenteurs de l'Etat

Grant to assist in publishing the transactions of the Association	$ 125 00

Vote 290—Protection of Timber: Forestry
Protection des futaies: Sylviculture

General Expenses—Dépenses générales

Salaries at Ottawa (Page K—32)	45,435 26
Department of Public Printing and Stationery, supplies	23,882 24
Marconi Wireless Telegraph Co., Montreal: Marconiphone No. II radio sets, 14, $1,050; Marconiphone No. III radio set, $235; express, $65.39	1,350 39
Northern Electric Co., Montreal: radio sets, 15, $1,117.95; express, $55.15	1,173 10
Wright, E. T. and Company, Hamilton: bake pans, 75, $56; fry pans, 600, $129; milk pans, 125, $9.63; outside containers, 25, $87.50; pails, 1,175, $1,183.25; pudding pans, 1,800, $246.24; wash basins, 25, $44	1,755 62

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

General Expenses—Conc.—*Dépenses générales*—Fin

Payments under $1,000: advertising, $139.46; express and freight, $3,594.56; first aid kits, 55, $907.50; hand spray pumps, 100, $452.80; instrument supplies and repairs, $2,556.75; pack sacks, etc., $792.55; padlocks, 50, $162.23; premiums on guarantee bonds, $777.46; press clippings, $180; prize money, $1,740.95; telegrams, $909.32; sundry accounts, $897.75	13,111 33
Travel of Ottawa officials: N. D. Cass, removal expenses Calgary to Ottawa, $150.25; R. D. Craig, $549.15	699 40

Indian Head Nursery Station—Pépinière d'Indian Head

Ross, N. M., chief of tree planting: $2,820; travel, $552.16	3,372 16
Edwards, C. A., assistant chief of tree planting: $2,100; travel, $65.15	2,165 15
Coleman, G. H., caretaker: $780; bonus, $315	1,095 00
Fisher, S. J., senior clerk-bookkeeper: 9 m. at $1,500; 3 m. at $1,560; bonus, $139.	1,654 00
Greig, R., clerk-stenographer: April 1 to 26 at $960	69 33
Hines, Miss L., clerk-stenographer: 8 m. at $960 less 12 d	609 03
Lauder, Miss A. A.: senior clerk-stenographer	1,620 00
Thompson, J. B., foreman, $1,428; labourers, teamsters, etc., $9,140.41	10,568 41
Promoters of tree planting—	
R. H. Dunlop: 11 m. at $1,200 less 4 d.; travel, $1,233.85	2,320 95
R. F. Gardiner: 11 m. at $1,200 less 18 d.; travel, $999.10	2,041 04
W. B., Guiton: $1,500; bonus, $154; travel, $1,444	3,098 00
G. Kennedy: $1,500; bonus, $154; travel, $1,238.85	2,892 85
H. W. Lennox: $1,380; travel, $1,350.75	2,730 75
D. MacDonald: $1,500; bonus, $154; travel, $1,405.10	3,059 10
W. MacDonald: $1,500; bonus, $154; travel, $1,201.60	2,855 60
W. Moore: $1,500; bonus, $154; travel, $1,283.40	2,937 40
J. P. Reay: 4 m. at $1,500; bonus, $51.32; travel, $45.10	596 42
Payments under $1,000: advertising, $846.65; building supplies and repairs, $522.29; express and freight, $317.87; gasoline and oil, $293.25; hardware, $204.75; harness supplies and repairs, $103.90; hessian, 8,000 yd., $978.60; horse, $200; machinery supplies and repairs, $191.14; moss, $354.24; postage, $450.98; seed and apple trees, $416.25; smithwork, $157.25; sprayer supplies and repairs, $301.60; twine, $238.75; sundry accounts, $719.63	6,297 15

Sutherland Nursery Station—Pépinière de Sutherland

McLean, J., superintendent: $2,280; travel, $177.13	2,457 13
Hines, L. E., clerk-stenographer: 3 m. at $960	240 00
Taylor, G. H., gardener: $1.020, overtime, $57.50; travel, $14.80	1,092 30
Whiteman, J., foreman: $1,368; labourers, teamsters, etc., $7,927.49	9,295 49
Payments under $1,000: building supplies and repairs, $128.40; drugs, $248.75; gasoline and oil, $215.19; hardware, $305.62; hessian, 6,000 yd., $740.25; horses, 2, $375; machinery supplies and repairs, $208.66; twine, $135; water charges, $216.18; sundry accounts, $841.29	3,414 34

Inspection of Forest Reserves—Inspection des réserves forestières

Alberta Inspection, Calgary ($34,819)—	
Morse, C. H., district inspector: $3,360; travel, $775.72	4,135 72
Smart, J., assistant inspector: 6 m. at $2,460; 6 m. at $2,580; travel, $332.85	2,852 85
Cottam, P. J., principal clerk	2,280 00
Harrison, J. B. D., forest assistant: June 7 to 31 at $1,320 (transferred to Pasquia)	88 00
Holman, H. L., forester: $2,100; house allowance, $240; travel, $502.92	2,842 92
Inches, Miss M., temporary clerk, Aug. 13 to 23 at $960	28 39
Johnston, Miss R. E., stenographer: 6 m. at $900, 6 m. at $960	930 00
Le Capelain, C. K., junior engineer: 9 m. at $1.800. 3 m. at $1.920	1,830 00
MacDonald, D. A., forest assistant: 6 m. at $1,320, 6 m. at $1,440; house allowance, $144	1,524 00

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Inspection of Forest Reserves—Conc.—*Inspection des réserves forestières*—Fin

Alberta Inspection, Calgary—*Conc.*	
Nelson, S., principal clerk: $2,280; travel, $268.76	2,548 76
Orr, Miss G. M., clerk-stenographer: $1,260; bonus, $198	1,458 00
Vyse, Mrs. S. M., temporary stenographer, Aug. 25 to Sept. 13 at $960	52 73
Kingston Penitentiary: pack covers, 108, $399.60; provision bags, 50 sets, $255; saddle bags, 116, $812; tarpaulins, 12, $207; water bags, 101, $627.85	2,301 45
Watson Jack & Co. Limited, Montreal: aluminum siamese-connections, 11, $286; brass siamese connections, 22, $165; high pressure pumps, 11, $2,942.50; linen hose, 21,500 ft., $5,505.75; packs, 11, $220; rubber suction hose, 11, 8-ft. lengths, $110; sundry fire pump repairs and equipment, $163.66	9,392 91
Payments under $1,000: express and freight, $420.31; fire finders, 7, $189; janitor service, Mrs. W. H. Day, $360; postage, $429.84; telegrams, $180.03; telephone rent and tolls, $161.10; tents, 7, $281.55; sundry accounts, $531.44	2,553 27
Manitoba Inspection, Winnipeg ($24,249.54)—	
Stevenson, H. I., district inspector: 3 m. at $3,120; 9 m. at $3,240; travel, $1,068.40	4,278 40
MacDonald, D. A., superintendent: 3 m. at $2,460; 9 m. at $2,580; house allowance, $300; travel, $443.90	3,293 90
Fultz, Miss W., clerk-stenographer: 4 m. at $960 less 5 d	309 67
Thompson, Miss C. G., clerk-stenographer: 6 m. at $960; 4 m. at $1,020	820 00
Tunstell, G., forester: $2,100; house allowance, $240; travel, $118.95	2,458 95
Watt, R. M., forester: $2,100; house allowance, $240; travel, $394.65	2,734 65
Weatherhead, Miss M. A., clerk-stenographer: $1,260 less 17 d	1,202 42
Travel: W. H. Courtice, $82.30; C. B. Prudhomme, $59.20; E. E. Turton, $5.05	146 55
Canadian Fairbanks Morse Co., Montreal: fire pump boxes, 4, $92; high pressure pumps, 3, $1,080; freight, $5.62	1,177 62
Watson Jack & Co., Montreal: aluminum siamese connections, 7, $182; fire pumps, 4, $1,040; high pressure pumps, 4, $1,392.50; hose, 2,400 ft., $483; packs, 5, $100; suction hose, 15, 8-ft. lengths, $150; sundry fire pump supplies and equipment, $289.28	3,636 78
Payments under $1,000: bags and packs, $220.85; express and freight, $567.37; hardware, $134.24; linen hose, 3,000 ft., $570; outboard motor and accessories, $220; postage, $330.02; stenographic services, $192; telephone rent and tolls, $316.85; tents and accessories, $930.63; sundry accounts, $708.64	4,190 60
Saskatchewan Inspection, Prince Albert ($26,483.08)—	
MacFayden, C., district inspector: $3,360; travel, $458.75	3,818 75
Roberts, E. H., assistant district inspector: $2,700; travel, $399.57	3,099 57
Treen, R. M., assistant district inspector: (transferred from Dominion Lands)	2,700 00
Botzar, G. S., stenographer-bookkeeper: $1,320; bonus, $186	1,506 00
Coursier, E. C., assistant engineer: $2,580; travel, $29.20	2,609 20
Eisler, H. P., forester: 8 m. at $2,040; house allowance, $210.97; travel, $15.29 (transferred from Pasquia)	1,586 26
Hepburn, Miss C., clerk-stenographer: 6 m. at $1,020; 6 m. at $1,080	1,050 00
MacArthur, Miss S. D., clerk-stenographer: 3 m. at $960; 9 m. at $1,020	1,005 00
MacKay, Miss M., clerk typist	1,260 00
Parker, T. E., principal clerk, April 1 to Sept. 30 at $2,280	1,140 00
Travel: F. H. R. Jackson	4 85
Woods Manufacturing Co., Ottawa: tents, 36, $1,398.40; tent fly, $19	1,417 40
Payments under $1,000: axe and pick handles, 802, $259.82; bags and packs, $475.04; building seed extraction plant, $282; express and freight, $404.29; hardware, $1,000; kitchen boxes, 100, $770; lumber, $320.42; motor car hire, $109.85; postage, $373; telephone rent and tolls, $119.60; sundry accounts, $1,172.03	5,286 05

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Réserves forestières

Athabaska, Alta. ($16,169.95)—	
Burrows T. C., superviser: 3 m. at $1,920; 9 m. at $2,040; forage, $99.96; travel, $181.02	2,290 98
Douglas, W. W., forest ranger: $1,200; forage, $96	1,296 00
Glen, J., forest ranger: $1,200; forage, $96	1,296 00
Griggs, R. A., forest ranger: June 4 to Oct. 26 at $1,200; forage, $40	510 54
Harrison, E. A., forest ranger: 9 m. at $1,320; 3 m. at $1,440; forage, $96.	1,446 00
Holgate, R., forest ranger: 2 m. at $1,200; 4 m. at $1,320; forage, $48	688 00
Holm, L., forest ranger: $1,620; forage, $96	1,716 00
Martell, J., forest ranger, Aug. 1 to Sept. 30 at $1,200	200 00
Reader, L. H., forest ranger: May 1 to Oct. 31 at $1,200; forage, $48	648 00
Salter, W., forest ranger: May 1 to 31 at $1,560; forage, $8	138 00
Labourers, teamsters, etc	2,750 24
Board and lodging, $118.05; building supplies and repairs, $130.10; freight, $190.86; hardware, $405.03; hay, $306.20; horses, 2, $325; lumber, $309.08; oats, $307.35; provisions, $868.91; sundry accounts, $229.61	3,190 19
Beaver Hills, Sask. ($4,417.19)—	
Coe, E. P., forest ranger: 10 m. at $1,620; bonus, $41.60 (transferred to Moose Mountain)	1,391 60
Reed, G. P., forest ranger: 6 m. at $1,320, 6 m. at $1,440; bonus, $114; travel, $212.70 (transferred from Porcupine)	1,706 70
Labourers, teamsters, etc	644 65
Hardware, $171.35; lumber, $124.33; oats, $154.40; sundry accounts, $224.16	674 24
Big River, Sask. ($17,954.37)—	
Horncastle, O. C., assistant forest ranger: 3 m. at $1,320; 9 m. at $1,440; bonus, $37.60; travel, $18	1,465 60
Horne, L. S., assistant forest ranger: $1,020; bonus, $269.01; forage, $88	1,377 01
McKenzie, G., assistant forest ranger: 9 m. at $1,200; 3 m. at $1,320; bonus, $183; forage, $88	1,501 00
Orr, R. K., forest ranger: 10 m. at $1,200; 2 m. at $1,320; bonus, $184; forage, $88	1,492 00
Otty, L. C. D., forester: $1,920; travel, $48.85	1,968 85
Potter C. E., forest ranger: 3 m. at $1,440; 9 m. at $1,560; bonus, $51; forage, $88	1,669 00
Labourers, teamsters, etc	3,253 83
Northern Electric Co., Montreal: electrical supplies	1,448 53
Board and lodging, $316.40; building supplies, $199.45; canoe, $124.70; gasoline and oil, $215.80; hardware, $209.50; hay, $164.25; lumber, $441.26; motor car supplies, and repairs, $289.75; oats, $451.42; provisions, $701.81; sundry accounts, $664.21	3,778 55
Bow River, Alta. ($31,790.07)—	
Hutchison, J. A., forest supervisor: $2,100; house allowance, $240; travel, $470.40	2,810 40
Andrews, H., assistant forest ranger: May 18 to Nov. 26 at $1,020; bonus, $157.66; forage, $58.67	839 67
Atkinson, J. A., forest ranger: $1,620; bonus, $50; forage, $96; travel, $2.70	1,768 70
Boroughs, R. W., construction foreman: $1,620, less 29 d.; travel, $121.45	1,613 71
Bryant, A. H., forest ranger: $1,620; bonus, $50; forage, $96	1,766 00
Cass, N. D., forester: 3 m. at $1,920, less 4 d., 5 m. at $2,040 (transferred to Ottawa)	1,465 42
Harvey, T., forest ranger: 9 m. at $1,560; 3 m. at $1,620; bonus, $50; forage, $96	1,721 00
Howard, T., forest ranger: $1,620; bonus, $50; forage, $96	1,766 00
Howey, H., forest ranger: 3 m. at $1,320; 9 m. at $1,440; forage, $96	1,506 00
Huckstepp, F., assistant forest ranger: April 16 to Nov. 6 at $1,020; forage, $53.60	623 10
L'Hirondelle, J., assistant forest ranger: April 5 to Dec. 21 at $1,020; bonus, $156.74; forage, $58.33; travel, $8.50	950 09

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

Bow River, Alta.—*Conc.*	
Nash, F., forest ranger: 9 m. at $1,200; 3 m. at $1,320; bonus, $183; forage, $96	1,509 00
Norn, A., assistant forest ranger: April 21 to May 31 at $1,020; forage, $10.67.	124 00
Pidgeon, Miss L. M., clerk-bookkeeper	1,320 00
Ridgway, A. W., forest ranger: $1,620; bonus, $50; house allowance, $144; travel, $97.85	1,911 85
Reid, J., assistant forest ranger: April 1 to Nov. 30 at $1,200; forage, $64	864 00
Roach, L., assistant forest ranger: April 4 to June 30 at $1,020; forage, $23.20	269 70
Travel: D. A. MacDonald	25 05
Labourers, teamsters, etc.	3,342 40
Board and lodging, $435.20; building supplies, $142.19; cartage, $123.15; electrical supplies, $148.15; erection of cabin, $304.21; gasoline and oil, $133.30; hardware, $748.30; horse feed, $103.70; horses, 7, $475; lumber, $117.38; motor car supplies and repairs, $179.69; oats. $134; provisions, $985.94; switchboard services, $120; tent and flys, 5, $176.66; telephone rent, $165.20; wheeled scrapers, 2, $228; sundry accounts, $873.91	5,593 98
Brazeau, Alta. $22,850.30)—	
McKenzie, D. M., forest supervisor: $2,100; travel, $193.12	2,293 12
Alexander, L., stenographer-bookkeeper: April 1 to June 30 at $1,140 (transferred to Lesser Slave)	285 00
Allen, N., assistant forest ranger: May 15 to Oct. 31 at $1,020; forage, $44.39	516 00
Cochrane, H. H., forest ranger: $1,620; bonus, $50; forage. $96	1,766 00
Fisher, L. E., forest ranger: June 1 to Sept. 11 at $1,560; forage, $4.17; travel, $46.10 (transferred from Cypress Hills)	487 94
Griffin, A. A. E., forest ranger: 9 m. at $1,560; 3 m. at $1,620; forage, $96	1,671 00
Lendrum, R., assistant forest ranger: 2 m. at $1,020; 4 m. at $1,080; bonus, $112.32; forage, $48	690 32
Main, L. J., forest ranger: $1,200 less 14 d.; bonus, $178.94; house allowance, $12; forage, $50; travel, $7.95	1,403 35
McCardell, W. H., stenographer-bookkeeper: Nov. 1 to Mar. 31 at $1,020 less 5 d. Dec., bonus, $127.02	538 31
McCormick, T., assistant forest ranger: May 19 to Oct. 31 at $1,020; Nov. 1 to March 31 at $1,200; bonus, $194.02; forage, $83.35; house allowance, $60	1,298 02
Morris, J. G., forest ranger: April 1 to May 31 at $1,200; bonus, $31; forage, $16 (transferred to Clearwater)	247 00
Neilson, M. H., forest ranger: May 3 to Mar. 31 at $1,200; forage, $87.48; travel, $6.15	1,187 18
Parnall, H., assistant forest ranger: May 19 to Oct. 31 at $1,020; forage, $43.35	504 00
Scoble, S. V., forest ranger: May 2 to Oct. 31 at $1,200; bonus, $92.50; forage, $47.74; travel, $2.85	739 86
White, C. E., forester: $1,800; travel, $113.25	1,913 25
Travel: R. W. Boroughs	34 40
Labourers, teamsters, etc.	1,979 09
Electrical supplies, $2,446.76; freight, $287.51; gasoline and oil, $99.56; hardware, $389.53; hay, $310; horses, 2, $225; provisions, $741.01; speeder engine, $145; sundry accounts, $652.09	5,296 46
British Columbia—Colombie-Britannique ($71,361.86)—	
Brown, R. M., superintendent: $2,580; house allowance, $300; travel, $1,771.06	4,651 06
Baxter, J., assistant forest ranger: 2 m. at $1,020; 3 m. at $1,080; bonus, $94.99; forage, $40	574 99
Blain, W., lookout man: May 9 to June 30 at $1,080; July 1 to Oct. 27 at $1,020; less 3 d. Sept.	477 09
Bose, W. F., assistant forest ranger: July 1 to Sept. 17 at $1,200	256 67
Brosseau, C. E., assistant forest ranger: May 21 to Sept. 30 at $1,200	435 48
Christy, N., forest ranger: June 1 to Oct. 31 at $1,680; Mar. 16 to 31 at $1,200	751 61

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

British Columbia—*Con.*—Colombie-Britannique—*Suite.*

Clarke, J., forest ranger: 3 m. at $1,560; 9 m. at $1,620; bonus, $50; forage, $96; travel, $91.35	1,842 35
Cox, Mrs. M. K., stenographer-bookkeeper: $1,320; bonus, $186	1,506 00
Damgaard, M., forest ranger: 3 m. at $1,440; 9 m. at $1,560; bonus, $51; house allowance, $144; forage, $96; travel, $183.05	2,004 05
Davidson, G., assistant forest ranger: 2 m. at $1,020, 3 m. at $1,080; forage, $36	476 00
Dawson, Miss F. E., stenographer, April 14 to Aug. 31 at $1,020	388 16
Falconer, Miss J., stenographer, 4 m. at $1,020, less 20 d	283 52
Ferguson, W. J., forest ranger: $1,620; bonus, $50; forage, $96; travel, $172.85	1,938 85
Fleet, E., assistant forest ranger: May 17 to Oct. 17 at $1,140; bonus, $83.03	561 10
Fraser, J. M., assistant forest ranger: May 4 to Nov. 3 at $1,200; bonus, $93.05; forage, $47.72	741 09
George J., assistant forest ranger, Aug. 1 to 31 at $1,200	100 00
Gisborne, F. H., forest supervisor: 6 m. at $1,800, 6 m. at $1,920; house allowance, $240; forage, $100; travel, $117.90	2,317 90
Hamilton, F., assistant forest ranger: May 1 to Sept. 30 at $1,200; forage, $40	540 00
Helmer, A., grazing inspector: $3,000; travel, $795.46	3,795 46
Hole, W. H., assistant forest ranger: 3 m. at $1,020, 2 m. at $1,080, 7 m. at $1,200; bonus, $207.66; forage, $96	1,438 66
Ingram, J. N., lookout man, May 8 to Oct. 6 at $1,200	496 77
Jewett, C. A., forester: $2,040; house allowance, $240; travel, $77.55	2,357 55
Johnson, J. A. assistant forest ranger: May 1 to Aug. 31, Feb. 1 to Mar. 31 at $1,200	600 00
King, H. P. H., assistant forest ranger: May 1 to Oct. 31 at $1,200; bonus, $93	693 00
Martin, G., assistant forest ranger: 2 m. at $1,020, 4 m. at $1,080; bonus, $112.32; forage, $48	690 32
McKenna, H. W., forest ranger: $1,620; bonus, $50; forage, $96; travel, $89.89	1,855 89
Mobley, C. W., forest ranger: 11 m. at $1,620; bonus, $49.50 (transferred to Salmon Arm)	1,534 50
Moore, W. S., forest ranger: 3 m. at $1,560, 9 m. at $1,620; bonus, $50; forage, $96; travel, $72.55	1,823 55
Needs, F. A., forest ranger: 3 m. at $1,200, 9 m. at $1,320; bonus, $177; forage, $96; travel, $19.20	1,582 20
Nelmes, F. N., construction foreman: $1,620; travel, $57.85	1,677 85
Newberry, J. P., assistant forest ranger: May 12 to Sept. 30 at $1,200; bonus, $103	567 52
Nickolson, C. V., assistant forest ranger: May 19 to June 30 at $1,200, July 1 to Oct. 31 at $1,320; bonus, $109; forage, $42.84; travel, $8	741 78
Paterson, T., assistant forest ranger: May 2 to Nov. 1 at $1,020; forage, $48.01	558 10
Pegg, T., lookout man: May 16 to June 30 at $1,020, July 1 to Oct. 15 at $1,080; bonus, $92.97	535 39
Scott, R. W., forest ranger: $1,620; bonus, $50; forage, $72; travel, $32.85	1,774 85
Skene, E., assistant forest ranger: May 1 to June 30 at $1,020, July 1 to Sept. 30 at $1,080; bonus, $146.98; forage, $40	626 98
Somerville, R., forest ranger: April 28 to Sept. 30 at $1,680; travel, $24.30	738 30
Sweet, R. L., assistant forest ranger: May 4 to Nov. 3 at $1,200; bonus, $93.05; forage, $48.02	741 39
Sweeten, G. H., assistant forest ranger: May 1 to Oct. 31 at $1,200; bonus, $93; forage, $48	741 00
Thistleton, A., clerk-stenographer: June 1 to Mar. 31 at $960; bonus, $315 (from Salmon Arm)	1,115 00
Thrupp, A. C., forester: 3 m. at $1,800, 9 m. at $1,920; house allowance, $240; travel, $1,018.18	3,148 18

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

British Columbia—*Conc.*—Colombie-Britannique—*Fin.*

Tuppen, J., assistant forest ranger: May 8 to Nov. 24 at $1,020; forage, $52.59 ..... 611 40
Wey, H., senior clerk-bookkeeper: $1,680; bonus, $50 ..... 1,730 00
Weyman, J. W., forest ranger: 3 m. at $1,560, 9 m. at $1,620; bonus, $50; forage, $72; travel, $126.75 ..... 1,853 75
Williams, G. C., assistant forest ranger: April 16 to Nov. 8 at $1,200; bonus, $104.88; forage, $32.50 ..... 814 05
Wilson, C. A., lookout man: May 14 to June 30 at $1,020, July 1 to Oct. 14 at $1,080 ..... 442 91
Labourers, teamsters, etc 6,612 51
Board and lodging, $861.93; building supplies, $422.23; electrical supplies, $441.76; gasoline and oil, $443.36; hardware, $1,095.41; hay, $418.20; lumber, $468.79; machinery supplies and repairs, $628.96; motor car supplies and repairs, $474.13; oats, $122.07; office supplies, $133.41; postage, $213.99; provisions, $1,550.50; seed, $403.16; smithwork, $151.35; telephone rent and tolls, $751.70; sundry accounts, $1,036.13 ..... 9,617 08

Clearwater, Alta. ($28,286.64)—

Smith, A. G., superintendent: $2,100; house allowance, $240; forage, $99.96; travel, $110.50 ..... 2,550 46
Alford, B. P., assistant forest ranger: $1,200; arrears Nov. 1923, 5½ d. at $1,020; bonus, $186; forage, $96 ..... 1,497 58
Bayzard, N. J., assistant forest ranger: June 14 to Dec. 19 at $1,020; bonus, $132.86; forage, $49.43. ..... 707 56
Bell, W. M., assistant forest ranger: June 17 to Aug. 5 at $1,020; bonus, $35; forage, $13.02 ..... 186 40
Campbell, P., forest ranger: $1,560; bonus, $50; forage, $96 ..... 1,706 00
Connon, J., assistant forest ranger: May 8 to June 30 at $1,020; July 1 to Oct. 31 at $1,080; bonus, $107.47; forage, $46.19 ..... 664 47
De Veber, H. A., forester: 9 m. at $1,920; 3 m. at $2,040; house allowance, $240; forage, $99.96; travel, $47. ..... 2,336 96
Earl, H. E., clerk: Dec. 6 to Mar. 31 at $1,020; travel, $9.70 ..... 335 99
Elliott, G. B. S., forest ranger: 6 m. at $1,320; 6 m. at $1,440; house allowance, $144; bonus, $114; forage, $98.97; travel, $45.65 ..... 1,782 62
Millar, J. K., assistant forest ranger: May 11 to Nov. 30 at $1,020; forage, $53.16. ..... 620 74
Morris, J. G., forest ranger: June 1 to 30 at $1,200; July 1 to Mar. 31 at $1,320; house allowance, $120; bonus, $146; forage, $72; travel, $105.10 (from Brazeau). 1,533 10
Poulton, A., stenographer-bookkeeper: April 1 to Sept. 30 at $1,140; Oct. 1 to Jan. 9 at $1,200; bonus, $228.24. ..... 1,127 27
Richardson, W. L., forest ranger: 6 m. at $1,320; 6 m. at $1,440; forage, $96. 1,476 00
Scott, W., forest ranger: $1,620; forage, $96; travel, $12.40 ..... 1,728 40
Shankland, W., forest ranger: $1,620; bonus, $50; forage, $96 ..... 1,766 00
Smeaton, J. F., assistant forest ranger: May 13 to July 9 at $1,020; bonus, $40.92; forage, $12.90. ..... 215 60
Labourers, teamsters, etc 3,200 16
Travel: R. W. Boroughs, $82.55; C. K. Le Capelain, $39.55 ..... 122 10
Board and lodging, $271.60; camp equipment, $407.30; electrical supplies, $298.72; erecting seed extraction plant, $169; hardware, $480.20; hay, $153.24; lumber, $517.18; provisions, $1,202.45; tents, 10, $395.89; sundry accounts, $833.65. ..... 4,729 23

Cooking Lake, Alta. ($3,602.08)—

Kelly, F. E., senior forest ranger: $1,560; bonus, $50; forage, $99.96; travel, $58.90. ..... 1,768 86
Labourers, teamsters, etc. 1,022 40
Gasoline and oil, $100.34; hardware, $125.20; provisions, $132.73; sundry accounts, $452.55. ..... 810 82

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

Crowsnest, Alta. ($30,236.17)—	
Alexander, J. P., supervisor: $2,100; house allowance, $240; forage, $83.30; travel, $583.91.	3,007 21
Autle, W., assistant forest ranger: 11 m. at $1,200; 1 m. at $1,140; house allowance, $132; bonus, $187; forage, $96.	1,610 00
Boulton, J. H., forest ranger: $1,620; bonus, $50; forage, $96; travel, $9.40.	1,775 40
Frankish, J. A., forest ranger: 6 m. at $1,320; 6 m. at $1,440 less 4 d.; forage, $96.	1,460 52
Lyndon, W. A., forest ranger: $1,620; house allowance, $144; bonus, $50; forage, $96; travel, $3.65.	1,913 65
McLeod, J. H., forest ranger: $1,560; bonus, $50; forage, $96; travel, $28.40	1,734 40
Monk, F. T., assistant forest ranger: May 1 to June 30 at $1,020; July 1 to Oct. 31 at $1,080; forage, $48.	578 00
Nash, H. G., forest ranger: April 1 to Jan. 5 at $1,620; forage, $77.42; travel, $14.70.	1,328 89
Pelletier, A. A., stenographer-bookkeeper: $1,020; arrears Mar. 1924, $2.75	1,022 75
Prigge, R. J., assistant forest ranger: May 1 to Oct. 31 at $1,140; bonus, $99; forage, $48; travel, $10.	727 00
Ritchie, G. A., forest ranger: 9 m. at $1,560; 3 m. at $1,620; bonus, $50; forage, $96.	1,721 00
Robinson, J. C., assistant forest ranger: May 1 to Oct. 31 at $1,020; bonus, $129; forage, $48.	687 00
Smith, H. B., forest ranger: $1,620; house allowance, $144; bonus, $50; forage, $96.	1,910 00
Van Camp, J. L., forester: 3 m. at $1,800; 9 m. at $1,920; house allowance, $240; travel, $136.43.	2,266 43
Walker, E., assistant forest ranger: 1 m. at $1,140; 10 m. at $1,200 less 4 d.; forage, $82.84; travel, $27.	1,190 33
Labourers, teamsters, etc.	3,252 47
Travel, R. W. Boroughs, $98.25; A. Bower, $49.40; C. K. Le Capelain, $37.65	185 30
Board and lodging, $308.30; building supplies, $145.25; hardware, $309.95; hay, $108.20; janitor service, J. Slevin, 13 m., $195; machinery supplies and repairs, $624; motor car supplies and repairs, $125.44; pack horses, 10, $250; postage, $177.91; provisions, $799.94; telephone rent and tolls, $165.30; sundry accounts, $656.53.	3,865 82
Cypress Hills, Alta. ($12,611.12)—	
Parker, H. A., acting forest supervisor: 3 m. at $2,040; 9 m. at $2,100; travel, $79.02.	2,164 02
Eldridge, E. N., forest ranger: $1,560; bonus, $50; forage, $96; travel, $6.50..	1,712 50
Fisher, L. E., forest ranger: April 1 to May 30 at $1,560; forage, $16 (to Brazeau).	276 00
Hall, J. R. H., assistant forester: June 1 to Mar. 31 at $1,320; travel, $48.60.	1,148 60
Hitchcock, M., stenographer-bookkeeper: 6 m. at $1,260; 6 m. at $1,320; bonus, $192.	1,482 00
Surrey, J. Y., forest ranger: $1,620; bonus, $50; forage, $101; travel, $13.50..	1,784 50
Labourers, teamsters, etc.	1,468 48
Travel: L. McLean, $15; W. A. Whitelaw, $15.	30 00
Board and lodging, $137.13; building supplies and repairs, $765.63; cartage, $167.60; cutting wood, $363.09; gasoline and oil, $116.52; hardware, $154.58; motor car supplies and repairs, $189.13; oats and oat sheaves, $184.08; postage, $109.29; telephone rent, $114; sundry accounts, $243.97	2,545 02
Duck-Porcupine, Man. ($36,155.02)—	
Carman, R. S., forester: April 1 to June 30 at $1,920; July 1 to Jan. 29 at $2,040; house allowance, $198.71; travel, $305.89.	2,163 63
Campbell, H., assistant forest ranger: June 13 to Nov. 30 at $1,200; travel, $28.40.	988 40
Dell, C. T., assistant forest ranger, $1,020; bonus, $258; forage, $96.	1,374 00

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

Duck Porcupine, Man.—*Conc.*	
Forsyth, W., forest ranger: $1,200; bonus, $186	1,386 00
Gill, C. B., forester: 1 m. at $1,920, 9 m. at $2,040; house allowance, $200; travel, $137.55	2,027 55
Hjalmarson, G. E., forest ranger: 3 m. at $1,200, 9 m. at $1,320; bonus, $177; forage, $96	1,563 00
Hjalmarson, J. I., forester: $1,620; house allowance, $144; bonus, $50; forage, $96	1,910 00
Inman, D. C., forest ranger: $1,620; bonus, $50; forage. $96	1,766 00
McDonald, J. A., forest ranger: $1,620; bonus, $50, forage, $96	1,766 00
McNeil, W., assistant forest ranger: 6 m. at $1,320, 6 m. at $1,440; house allowance, $144; travel, $318.67	1,842 67
Pepler, W. A. E., forester: April 1 to May 31 at $1,800; house allowance, $40 (to Riding Mtn.)	340 00
Shiel, W. G., forest ranger: $1,620; bonus, $50; forage, $96	1,766 00
Tate, R. F., stenographer-bookkeeper: 3 m. at $1,140, 9 m. at $1,200; bonus, $272.25; travel, $3.60	1,460 85
Labourers, teamsters, etc.	7,038 11
Watson Jack & Co., Montreal: high pressure pumps, 2, $642.50; hose, 5,500 ft., $1,416.25; sundry fire pump supplies and equipment, $146.10	2,204 85
Board and lodging, $333.45; boring well, $140.52; delivery car, $483.50; electrical supplies, $541.64; freight, $149.35; gasoline and oil, $257.33; hardware, $940.25; lumber, $160.10; motor car hire, $209.75; motor car supplies and repairs, $249.90; postage, $272.33; provisions, $1,352.50; telephone rent and tolls, $301.85; telephone repairs and supplies, $269.36; tents, 6, $171.67; sundry accounts, $724.46	6,557 96
Dundurn, Sask. ($2,240.56)—	
Young, U. N., forest ranger: $1,620; bonus, $50; forage, $96; travel, $26.75	1,792 75
Labourers, teamsters, etc.	282 00
Sundry accounts.	165 81
Elbow, Sask. ($2,313.70)—	
Handford, R. G., forest ranger: $1,620; bonus, $50; forage, $80	1,750 00
Labourers, teamsters, etc.	425 00
Sundry accounts.	138 70
Fort à la Corne, Sask. ($19,967.22)—	
Marshall, E. J., acting superintendent: $1,620; bonus, $50; travel, $543.73.	2,213 73
Barnett, J., assistant forest ranger: 11 m. at $1,020; forage, $64	999 00
Brown, J. M., assistant forest ranger: $1,020; bonus, $269.85; forage, $88	1,377 85
Simpson, T., forest ranger: 9 m. at $1,200, 3 m. at $1,320, forage, $96	1,326 00
Vandine, A., forest ranger: $1,620; bonus, $50; forage, $88	1,758 00
Wood, C. R., assistant forest ranger: 3 m. at $1,020, 9 m. less 7½ d. at $1,080; bonus, $216.27; travel, $3.63	1,262 88
Travel: R. J. Reiger	18 40
Labourers, teamsters, etc	6,942 95
Board and lodging, $262.89; building supplies, $218.06; electrical supplies, $110.99; hardware, $474.62; hay, $284; machinery supplies and repairs, $113.05; oats and oat sheaves, $1,196.50; ploughing fireguard, $488.37; provisions, $252.56; sundry accounts, $667.37	4,068 41
Keppel, Sask. ($3,168.11)—	
Hancox, E. O., forest ranger, 3 m. at $1,200, 9 m. at $1,320; forage, $88; travel, $100.21, (transferred from Moose Mountain)	1,478 21
Labourers, teamsters, etc	427 60
Electrical supplies, $506.25; lumber, $198.70; machinery supplies and repairs, $113.65; repairs to house, $145; sundry accounts, $298.70	1,262 30
Lesser Slave, Alta. ($31,334.52)—	
Blefgen, T. F., forest supervisor: $2,100; forage, $83.30; travel, $166	2,349 30
Alexander, L., stenographer: 6 m. at $1,140; 3 m. at $1,200; travel, $48.76 (transferred from Brazeau)	918 76

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

Lesser Slave, Alta.—*Conc.*	
Barnes, G. R., forest ranger: 3 m. at $1,920; 9 m. at $2,040; forage, $99.96, travel, $135.64	2,245 60
Buck, D., forest ranger: 9 m. at $1,320; 2 m. at $1,200; forage, $88	1,278 00
Craddock, A. D., forest ranger, $1,620; forage, $96	1,716 00
Ekanger, M., forest ranger: May 1 to Nov. 2 at $1,620; forage, $48.53	867 53
Foley, A., forest ranger: $1,620; bonus, $50	1,670 00
Hall, J., forest ranger: April 1 to May 11 at $1,440; forage, $2.93	165 51
Hall, J. R. H., stenographer-bookkeeper: 2 m. at $1,320 (transferred to Cypress Hills	220 00
McKinley, C., forest ranger: 2 m. at $1,200; 4 m., 2 d. at $1,320; forage, $48.53	695 86
Olson, A. G., forest ranger: May 14 to Nov. 2 at $1,200; bonus, $87.53; forage, $46.72	698 98
Peart, A., forest ranger: July 1 to Nov. 6 at $1,200; bonus, $93.60; forage, $48.30	561 90
Piper, L. H., forest ranger: May 15 to Nov. 2 at $1,200; bonus, $87.03; forage, $44.92	693 46
Sutherland, J., forest ranger: 5 m. 2 d. at $1,200; forage, $47.24	552 19
Watkins, B., forest ranger: May 1 to Nov. 6 at $1,620; forage, $49.59; travel, $13.27	899 86
Labourers, teamsters, etc	8,331 75
Board and lodging, $108.55; building supplies, $643.32; electrical supplies, $1,306.92; hardware, $865.74; harness, $209.67; horse hire, $543.02; lumber, $245.61; motor car hire, $128.05; provisions, $2,290.59; tents, 4, $206.22; sundry accounts, $922.13	7,469 82
Manito, Sask. ($1,718.15)—	
Suffern, J. A., forest ranger: 9 m. at $1,200; 3 m. at $1,320; bonus, $183; forage, $88; travel, $47.35	1,548 35
Sundry accounts	169 80
Moose Mountain, Sask. ($5,353.71)—	
Coe, E. P., senior forest ranger: 2 m. at $1,620; bonus, $8.40; travel, $178.20 (transferred from Beaver Hills)	456 60
Rutherford, J., assistant forest ranger: 5 m. at $1,020; bonus, $43	468 00
Valentine, T., assistant forest ranger: 9 m. at $1,200; 3 m. at $1,320; bonus, $183; forage, $80	1,493 00
Labourers, teamsters, etc	1,504 60
Erecting barn, $130; lumber, $583.58; oats, $191; provisions, $165.36; sundry accounts, $361.57	1,431 51
Nisbet-Pines, Sask. ($19,852.33)—	
Maiman, C. E., forest supervisor: April 1 to May 24 at $2,100; house allowance, $35.49	345 97
Callaghan, J. C., forest ranger: 6 m. at $1,200; 6 m. at $1,320; bonus $180; forage, $64	1,504 00
Cantrill, F. C., senior forest ranger	1,740 00
Cook, R. T., senior forest ranger: $1,740; house allowance, $144	1,884 00
Eddy, A. M., assistant forest ranger: $1,200; forage, $128; travel, $40.34	1,368 34
Giles, J. H., assistant forest ranger: Dec. 5 to Mar. 31 at $1,020; forage, $22.97	352 00
Inglehart, W. H., assistant forest ranger: April 28 to Oct. 31 at $1,020; forage, $48	566 50
Murray, I. C., assistant forest ranger: April 22 to Oct. 21 at $1,200; bonus, $92.65; forage, $48	738 39
Pocock, S. C., forest ranger: 3 m at $1,440; 9 m. at $1,560; bonus, $51; forage, $88; travel, $31.55	1,700 55
Smith, F. A., assistant forest ranger: 3 m. at $1,200; forage, $8	308 00
Turner, J. E., assistant forest ranger: April 28 to Sept. 27, Oct. 1 to Dec. 9 at $1,020; bonus, $158.89; forage, $58.32	836 89
Williscraft, G. E., lookout man: April 26 to May 31, July 11 to 26 at $1,320; June 1 to 23 at $1,260	265 61

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

Nisbet-Pines, Sask.—*Conc.*	
Labourers, teamsters, etc	5,867 51
Gasoline and oil, $383.08; hardware, $186.89; motor car supplies and repairs, $269.35; oats and bran, $475.10; ploughing fireguard, $281; provisions, $201.52; telephone rent, $155.50; sundry accounts, $422.13	2,374 57
Pasquia, Sask. ($30,113.84)—	
Holt, J. S., forest supervisor: $2,100; travel, $50.25	2,150 25
Atkinson, J. H., forest ranger: 1 m. at $1,080; 8 m. at $1,200; 3 m. at $1,320; arrears, $55; forage, $55; travel, $19.65	1,349 65
Bainbridge, A., senior forest ranger: $1,560; travel, $32.25	1,592 25
Benning, G., assistant forest ranger: 9 m. at $1,560; 3 m. at $1,620; bonus, $50	1,625 00
Berry, J. W., forest ranger: 3 m. at $1,560; 9 m. at $1,620; bonus, $50; forage, $88	1,743 00
Bruton, J. H., assistant forest ranger: 1 m. at $1,080	90 00
Donohue, D. R., assistant forest ranger: 2 m. at $1,020	170 00
Eisler, H. P., forester: 3 m. at $1,920; 1 m. at $2,040 (transferred to Prince Albert Fire Ranging)	650 00
Finlayson, D., forester: 3 m. at $1,200; 9 m. at $1,320; bonus, $177; forage, $72	1,539 00
Harrison, J. B. D., forest assistant: 9 m. at $1,320; forage, $8; travel, $202.25. (transferred from Alberta Inspection)	1,200 25
Horwill, M. H., assistant forest ranger: 7 m. less 5 d. at $1,020; bonus, $129; forage, $48	758 29
Nicholls, W. L., assistant forest ranger: 9 m. at $1,080; 3 m. at $1,140; travel, $55.65	1,150 65
Oakeshott, W. M., assistant forest ranger: 11 m. less 10 d. at $1,020; bonus, $208.06	1,115 64
Pike, R. T., forester: 8 m. at $2,040; travel, $126.55 (transferred from Porcupine)	1,486 55
Somers, J. G., assistant forest ranger: Oct. 15 to Mar. 31 at $1,200; travel, $143.30	698 14
Travel: J. S. Coursier, $62.30; O. G. Horncastle, $35.65; J. W. Patton, $17.55; H. Proctor, $11.70	127 20
Labourers, teamsters, etc	7,454 55
Advertising, $121.28; board and lodging, $480.95; electrical supplies, $1,088.99; engine, 1, $291.85; fares, $154.50; freight, $192.37; hardware, $243.45; horse hire, $135.81; lumber and building supplies, $200.12; motor boat supplies and repairs, $121.25; oats, $160.50; postage, $120.73; provisions, $1,315.55; water bags, 4, $112.14; sundry accounts, $473.93	5,213 42
Porcupine, Sask. ($26,352.65)—	
Christie, C. R., forest supervisor: $2,100; travel, $54.55	2,154 55
Beatty, forest ranger: 3 m. at $1,200; 9 m. at $1,320; bonus, $177; forage, $88	1,555 00
Hirtle, B., assistant forest ranger: 5 m. at $1,020; forage, $36	461 00
McKay, G., forest ranger: 9 m. at $1,200; 3 m. at $1,320; bonus, $245.25; forage, $88	1,563 25
Murray, W. R., assistat forest ranger: $1,200; bonus, $186; forage, $88	1,474 00
Pike, R. T., forester: 3 m. at $1,920; 1 m. at $2,040 (transferred to Pasquia)	650 00
Proctor, H., assistant forest ranger: 6 m. at $1,560; 6 m. at $1,620; house allowance, $48; bonus, $50	1,688 00
Sharman, E. A., forest ranger: 1 m. at $1,020; 11 m. at $1,200; forage, $88	1,273 00
Warburton, F., assistant forest ranger: $1,200; forage, $88	1,288 00
Labourers, teamsters, etc	6,862 54
Board and lodging, $449.75; delivery car, 1, $559.81; electrical supplies, $2,306.74; hardware, $384.65; horse feed and stabling, $118; lookout tower, 1, $540; lumber and building supplies, $211.07; oats, $471.73; provisions, $1,614.54; seeds, $103.75; sundry accounts, $623.27	7,383 31

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Con.—*Réserves forestières*—Suite

Riding Mountain, Man. ($30,878.58)—	
Smith, F. J., forest supervisor: $2,100; house allowance, $240; travel, $227.35	2,567 35
Brisley, W. G., forest ranger: $1,320; bonus, $174; forage, $96	1,590 00
Chalmers, J. M., stenographer-bookkeeper: $1,200; bonus, $258	1,458 00
Gill, C. B., forester: 2 m. at $1,920; house allowance, $40 (transferred to Duck Mountain)	360 00
Harvey, R.. assistant forest ranger: 3 m. at $1,020; bonus, $68.66; travel, $4.80	328 46
Maxwell, J., assistant forest ranger: 6 m. at $1,020; 6 m. at $1,080; bonus, $233; forage, $96; travel, $57.23	1,436 23
May, J. F., forest ranger: $1,620; house allowance, $144; bonus, $50; forage, $96	1,910 00
Pepler, W. A. E., forester: 10 m. at $1,800; house allowance, $200; forage, $16; travel, $153.50 (transferred from Duck Mountain)	1,869 50
Pollon, T. H., forest ranger: $1,620; bonus, $50; forage, $96	1,766 00
Sinclair, D. S., assistant forest ranger: 3 m. at $1,020; 9 m. at $1,080; bonus, $220.50; forage, $96	1,381 50
Vicars, J. H., forest ranger: $1,620; bonus, $50; forage, $96; travel, $35.90..	1,801 90
Travel, W. G. Shiel	25 85
Labourers, teamsters, etc.	5,999 76
Watson, Jack Co., Montreal: high pressure pump, 2, $750; hose, 3,000 ft., $772.50; sundry fire pump repairs and equipment, $126.10	1,648 60
Board and lodging, $196.95; building supplies and lumber, $338.97; delivery car, 1, $454.50; dynamite, $317.50; electrical supplies, $235.14; gasoline and oil, $487.45; hardware, $796.10; hay, $120; horse hire and team, $113.75; motor car supplies and repairs, $124.39; oats, $297.55; postage, $151.72; provisions, $1,849.49; telephone line circuit, $210; telephone tolls, $106.90; sundry accounts, $935.02	6,735 43
Sandilands, Man. ($9,838.32)—	
Pocock, M., senior forest ranger: 6 m. at $1,680; 6 m. at $1,740; house allowance, $144; forage, $13; travel, $48.94	1,915 94
Beauchamp, J., assistant forest ranger: June 25 to Aug. 31 at $1,020; forage, $20	207 00
Derbyshire, R., assistant forest ranger: 4 m. at $1,020; forage, $16	356 00
Travel, W. H. Woods	16 90
Labourers, teamsters, etc.	3,115 18
Building supplies, $185.45; electrical supplies, $461.27; Ford car, 1, $543.50; galvanized iron, 8,246 lb., $616.39; gasoline and oil, $144.72; hardware, $290.29; lumber, $898.81; office rent, $145; telephone poles, $228.40; wagon, $140; sundry accounts, $573.47	4,227 30
Seward, Sask. ($696.10)—	
Johnston, B., forest ranger: 9 m. at $800	600 00
Sundry accounts	96 10
Spruce Woods, Man. ($6,087.97)—	
Muirhead, W. A., senior forest ranger: $1,740; house allowance, $144; travel, $111.56	1,995 56
Peddie, J. G., assistant forest ranger: 2 m. at $1,080; 5 m. at $1,140; bonus, $117.16; forage, $71	843 16
Labourers, teamsters, etc.	1,374 83
Ford car, 1, $551.50; gasoline and oil, $124.95; hardware, $211.34; motor car supplies and repairs, $107.69; oats, $197.90; sundry accounts, $681.04.	1,874 42
Sturgeon, Sask. ($13,644.92)—	
Seely, H. E., forester: 3 m. at $1,920; 9 m. at $2,040; travel, $184.44	2,194 44
Anderson, W., assistant forest ranger: April 1 to Sept. 30 at $1,020; forage, $48	558 00
Davidson, H. C., forest ranger: 3 m. at $1,200; 9 m. at $1,320; bonus, $177; forage, $80	1,547 00
O'Leary, J., forest ranger: $1,620; bonus, $50; forage, $80	1,750 00

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Forest Reserves—Conc.—*Réserves forestières*—Fin

Sturgeon, Sask.—*Conc.*
Seymour, H. P., forest ranger: 9 m. at $1,200; 3 m. at $1,320; bonus, $183; forage, $80 ..... 1,493 00
Travel: E. C. Coursier, $86.10; G. L. Holden, $35.45 ..... 121 55
Labourers, teamsters, etc. 3,472 05
Ford car, 1, $571.68; hardware, $210.27; horse hire, $177; oats, $389.44; provisions, $593.38; sundry accounts, $567.11 ..... 2,508 88
Turtle Mountain, Man. ($5,859.72)—
Scott, W. A., senior forest ranger: $1,740; forage, $40; travel, $64.88 ..... 1,844 88
Harrison, J. E., assistant forest ranger: 1 m. at $1,320; 7 m. at $1,020; forage, $64 ..... 769 00
Labourers, teamsters, etc. 580 00
Ford car, 1, $552.50; hardware, $299.96; high pressure pump, 1, $360; horse, $140; hose, 1,500 ft., $386.25; oats, $317.55; sundry accounts, $609.58 .... 2,665 84

Fire Ranging Districts—Districts de protection contre les feux de forêts

Battleford, Sask. ($23,274.97)—
Jepson, E., district fire ranger: $1,800; bonus, $40; travel, $43.65 ..... 1,883 65
Trask, J. L., district fire ranger: April 5 to Sept. 26, Oct 1 to 15 at $1,560. 808 23
Fire rangers at $110: E. G. Appleby, $636.23; R. R. Arnold, $665.56; J. M. Buick, $665.56; M. Dunfield, $592.58; V. Fulton, $672.89; R. C. Higman, $680.33; J. Kinnear, $691.22; G. Lowe, $564.20; A. G. MacAskill, $658.22; T. Pugh, $665.56; P. R. Rafuse, $655.14; J. Rothpletz, $475.48; J. H. Twidale, $618.83; J. A. Wright, $654.56 ..... 8,896 36
Firefighters, labourers, etc. 8,532 80
Hardware, $185.97; horse hire, $397.43; motor boat and canoe hire, $127.27; provisions, $1,778.87; sundry accounts, $664.39 ..... 3,153 93
British Columbia Coast—Littoral de la Colombie-Britannique ($23,839.36)—
Selkirk, J., district fire ranger: $1,860; travel, $143.15 ..... 2,003 15
Walmsley, E., crown timber agent, part salary 600 00
Biggs, D. E., junior clerk-stenographer, June 1 to 30 at $600 ..... 50 00
Pottinger, H., junior clerk-stenographer, Aug. 1 to Oct. 31 at $600 ..... 150 00
Travel, J. D. Calder, $2.80 ..... 2 80
Fire Rangers at $140: P. Bassett, $700; H. Best, $714; J. D. Calder, $714; S. Everall, $700; J. D. Guinet, $714; L. K. Irvine, $714; C. Leamy, $474.18; M. Luddington, $714; P. Mars, $700; W. Marshall, $663.87; R. Pontifex, $700; S. J. Ryder, $700; T. Teskey, $714; J. E. Vanetta, $714; P. T. Venables, $714; G. A. Whalley, $677.42 ..... 11,027 47
Fire rangers at $100: F. F. Cooke, $510; J. S. Douglas, $386.66; E. M. Martin, $258.07; D. Stewart, $200; J. R. Webster, $507.75; H. A. Wells, $100 ..... 1,962 48
Firefighters, labourers, etc. 3,101 55
Casings and tubes, 18, $295.96; express and freight, $500.64; gasoline and oil, $452.34; hardware, $138.77; lumber and building supplies, $482.63; insurance premium, $175.10; motor car hire, $111; motor car supplies and repairs, $115.04; postage, $139.30; seed, $754.25; sundry accounts, $776.88 ..... 3,941 91
Edmonton, Alberta ($84,352.00)—
Palmer, R. H., district fire ranger: $2,040; travel, $709.44 ..... 2,749 44
Ronahan, W., stenographer-bookkeeper: $1,140; bonus, $315; travel, $11.05 1,466 05
Matthews, A., temporary clerk: Aug. 1 to Sept. 20 at $960 ..... 133 33
Fire rangers at $130: A. Hodgkiss, $940 33; E. H. Huggard, $1,560; A. H. White, $1,560 ..... 4,060 33
Fire rangers at $110: H. A. Allen, $25.67; J. W. Allen, $770; V. J. Arsenault, $660; F. Bacon, $507.42; E. J. Becker, $770; J. W. W. Beetson, $770; W. Biggs, $288.13; R. G. Blair, $205.33; J. Bowman, $700.33; J. Brown, $709.20; R. J. Burberry, $718.67; C. Caster, $722.33; L. H. Chaisson, $722.33; R. A. Chamberlain, $594.23; T. Conn, $386.81; M. Dempsey,

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Fire Ranging Districts—Con.—*Districts de protection contre les feux de forêts*—Suite

Edmonton, Alberta—*Conc.*—
Fire rangers at $110—*Conc.*—
$498.67; P. Dufresne $696.67; R. Everett, $685.67; T. Foote, $770; J. Graham, $660; O. B. Harris, $462; Z. L. Hull, $713.23; S. Johnston, $352; C. H. Jones, $715; D. H. Keay, $755.33; A. H. Kemp, $755.81; J. C. Kerr, $770; H. S. Lewis, $741.61; E. McConnell, $770; H. D. McDonald, $682; L. McLaughlin, $1,094.67; D. McMillan, $770; W. E. Mooney, $781; E. Robb, $520.67; L. E. Romeo, $770; R. Sherrington, $696.67; G. Smith, $1,160.32; J. B. Stork,, $656.45; H. Y. Stewart, $770; E. D. Tipping, $770; J. L. Waller, $751.97; D. Watson, $399.67; G. H. White, $685.67 ..... 28,405 53
Fire rangers at $100: H. A. Allen, $348.39; G. Andrews, $374.19; G. L. Andrews, $200; B. R. Goodwin, $70.97; S. E. Johnston, $520; R. W. La Croix, $118.28; G. McDonald, $453.33; G. E. Spencer, $203.22 ..... 2,288 38
Travel: O. B. Harris, $14.75; A. Hodgkiss, $220.75; E. H. Huggard, $574.90; A. H. White, $221.93 ..... 1,032 33
Firefighters, labourers, etc. 26,063 15
Board and lodging, $1,140.84; building chimney, contract, $203; express and freight, $505.56; Ford cars, 2, $1,180.62; gasoline and oil, $872.10; hardware, $1,091.53; horse hire, $613.25; horse feed, $108.75; line hose, 3,000 ft., $570; lumber and building supplies, $539.90; motor boats, 2, $1,932.90; motor boat supplies and repairs, $398.91; motor car hire, $592.60; motor car supplies and repairs, $506.34; provisions, $6,737.95; spray pumps, 35, $155.75; telegrams, $122.41; sundry accounts, $881.05 ..... 18,153 46
Manitoba North—Manitoba-Nord ($8,161.54)—
McKenzie, R. E., district fire ranger: 3 m. at $1,500; 9 m. at $1,560 .... 1,545 00
Fire rangers at $110: W. Keeper, $145.48; M. Nackaway, $205.80; A. Saunders, $31.93; A. Sinclair, $550; H. E. Thornbury, $383.22; M. Turnbull, $485.53 ..... 1,801 96
Firefighters, labourers, etc 1,594 80
Watson, Jack & Co., Montreal: high pressure pumps, 2, $750; hose, 3,000 ft., $772.50; sundry fire pump supplies and equipment, $131.10 .... 1,653 60
Canoes, 2, $350; hardware, $178.64; motor boat supplies and repairs, $148.77; overhauling engine, $175; provisions, $326.04; sundry accounts, $387.73 ..... 1,566 18
Manitoba South—Manitoba-Sud ($12,877.99)—
Harvey, R., fire ranger: April 1 to Dec. 25 at $1,560; travel, $79.27 (transferred to Riding Mountain) 1,224 11
Fire rangers at $110: W. H. Baldwin, $645.81; A. E. Canham, $762.67; J. A. Findlay, $660; R. Hansley, $660; I. Innes-Taylor, $383.22; A. E. McElligott, $376.13; R. Nelson, $604.04; C. B. Prudhomme, $154.71; F. Smith, $660; J. R. Spence, $283.87; K. A. Stanton, $656.45 ..... 5,846 90
Assistant fire ranger at $85, W. Walmsley 276 94
Travel: W. H. Baldwin, $28.71; J. I. Hjalmarson, $113.80; C. B. Prudhomme, $59.60 ..... 202 11
Fire fighters, labourers, etc. 2,113 50
Canoe and motor boat hire, $197; gasoline and oil, $294.56; hardware, $196.84; lumber, $104.31; motor boat, $800; motor boat supplies and repairs, $596.12; provisions, $520.01; velocipede supplies and repairs, $136.62; sundry accounts, $368.97 ..... 3,214 43
Prince Albert, Sask. ($16,216.91)—
English, R. E., fire ranger: May 1 to Oct. 31 at $1,320; travel, $120.50 .... 780 50
Fire rangers at $110: J. Cameron, $635.20; C Connell, $464.88; H. Dreaver, $138.40; M. T. Giroux, $603.25; M. E. Johnson, $532.26; A. Johnston, $550; O. A. Keeton, $605; W. L. Manley, $550; A. W. May, $596.12; C. M. Mitchell, $603.23; J. Nicholson, $603.22; O. A. Ritchie, $660; A. Vander-Kracht, $550 ..... 7,091 56

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Fire Ranging Districts–Con.—*Districts de protection contre les feux de forêts*–Suite

Prince Albert, Sask.—*Conc.*—	
Fire fighters, labourers, etc.	6,554 00
Board and lodging, $126; canoes, 6, $507; hardware, $202.06; provisions, $392.34; sundry accounts, $563.45	1,790 85
Railways ($6,972.32)—	
Bulleck, F., fire ranger: May 1 to Oct. 31 at $1,020	510 00
Gray, D., railway fire guard: $1,620; bonus, $54; travel, $401.40	2,075 40
Kelly, A. V., railway fire guard: April 1 to 30 at $1,560	130 00
McPherson, H., railway fire guard: April 1 to June 30 at $1,200; July 1 to Nov. 4 at $1,320; bonus, $128.57; travel, $235.70	1,118 94
Selfe, G. L., fire ranger: May 1 to Oct. 31 at $1,320	660 00
Vereker, F., assistant district fire inspector: April 1 to Oct. 31 at $1,320; Mar. 1 to 16 at $1,440; bonus, $126.50; travel, $752.45	1,710 89
Gasoline and oil, $111.82; speeder supplies and repairs, $357.49; sundry accounts, $297.78	767 09
Revelstoke, B.C.—C.-B. ($27,596 43)—	
Wadman, T. J., district fire ranger: $1,860; travel, $6.80	1,866 80
Disemore, S. H., lookout man: May 26 to Sept. 30 at $1,200	419 35
Fire rangers at $140: T. O. Allen, $461.10; D. L. La Voy, $714; J. J. Mackey, $70; L. C. McIntosh, $704.67; J. G. McMahon, $714; C. G. Metzler, $681.94; A. G. Millar, $714; J. F. Nathrass, $663.87; D. J. Perry, $709.34; F. G. Waddington, $644; C. G. Watson, $637.46	6,714 38
Fire rangers at $100: R. Butterfield, $510; I. Clough, $561.61; R. F. Crierie, $510; A. H. Daniels, $93.87; H. C. Hatch, $300; C. Moore, $412.80; C. Newsome, $551.83; W. Offord, $174.19; L. W. Vigne, $500; R. Wisted, $454.41	4,068 71
Travel: J. A. Abrahamson, $122.85; R. W. Boroughs, $31.47; F. H. Gisborne, $3.30.	157 62
Fire fighters, labourers, etc.	9,362 89
Building supplies and repairs, $973.29; contract,, erection of warehouse, $434; express and freight, $178.72; gasoline and oil, $292.89; hardware, $553.40; horse hire, $167; provisions, $1,395.76; telephone rent, $194.75; sundry payments, $816.87.	5,006 68
Salmon Arm, B.C.—C.-B. ($33,850.60)—	
Mobley, C. W., fire ranger: 1 m. at $1,620; bonus, $4.50; travel, $739.70 (transferred to British Columbia Forest Reserve)	879 20
Thistleton, A., clerk stenographer: April 1 to May 31 at $960 (transferred to British Columbia Forest Reserve)	160 00
Fire rangers at $140: R. L. Acton, $919.34; J. H. Derring, $872.67; S. M. Edgar, $872.67; A. M. Gilmour, $952; A. Jackson, $832.02; H. G. Lithgow, $919.34; W. E. White, $831.57; J. E. Wood, $872.67	7,072 28
Fire rangers at $100: R. B. Adams, $146.67; J. P. Armstrong, $617.10; W. Gray, $633.33; A. E. Haycock, $500; A. B. Ritchie, $610; H. M. Scott, $580.65; J. A. Sim, $538.93; H. Woolford, $473.98	4,100 66
Lookout men at $100: J. H. Aubrey, $431.51; H. Keighley, $402.15	833 66
Travel: R. L. Acton, $180.90; S. M. Edgar, $4.80; H. G. Lithgow, $16.10; A. B. Ritchie, $12.60; J. E. Wood, $2.90	217 30
Fire fighters, labourers, etc.	11,609 20
Board and lodging, $507.15; electrical supplies and repairs, $836.53; express and freight, $285.61; fire pump supplies and repairs, $153.01; gasoline and oil, $1,258.21; hardware, $440.56; horse hire, $472; lumber and building supplies, $207.14; motor boat supplies and repairs, $275.94; motor car hire, $288.40; motor car supplies and repairs, $264.98; provisions, $3,008.23; telephone rent, $127.50; telephone tolls, $171.88; sundry accounts, $681.16	8,978 30
The Pas, Man. ($17,058.16)—	
Stitt, B. M., district fire ranger: $1,800; bonus, $40; travel, $110.15	1,950 15
Ferguson, G. C., assistant district fire ranger: May 10 to Oct. 31 at $1,560.	742 26

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Fire Ranging Districts—Conc.—*Districts de protection contre les feux de forêts —Fin*

The Pas, Man.—*Conc.*—	
Fire rangers at $110: D. Beland, $513.33; G. Constable, $475.36; H. I. Jeffries, $220; G. W. Jones, $660; L. P. Labonte, $489.68; C. E. Linn, $521.63; S. McCauley, $546.33; C. T. Mitchell, $546.33; J. Owens, $539.35; W. G. Spence, $244.84; R. Thomas, $496.55; H. E. Wells, $560.64.	5,814 04
Fire-fighters, labourers, etc	5,429 58
Watson, Jack Co., Montreal: high pressure pump, 2, $642.50; hose, 2,500 ft., $643.75; sundry fire pump supplies and equipment, $146.10	1,432 35
Canoes, 3, $312.55; gasoline and oil, $236.17; hardware, $149.76; motor boat supplies and repairs, $246.59; provisions, $418.80; sundry accounts, $325.91	1,689 78
Yukon ($16.50)—	
Travel, W. J. Moorehead	16 50

Miscellaneous—Divers

Brazeau, Alta., Survey—Arpentages ($2,880.42)—	
Huestis, E., student assistant: June 3 to July 15 at $1,020; travel, $137.80..	258 26
Labourers, etc., $1,741.13; fares, $136.25; provisions, $649.68; sundry accounts, $95.10	2,622 16
British Columbia Surveys—C-B-Arpentages ($3,200.55)—	
Bell, D. E., student assistant: July 1 to Aug. 15 at $840; travel, $20.10....	123 97
Elley, F. W., student assistant: June 2 to Sept. 25 at $840; travel, $29.05..	295 05
Hicks, K. W., student assistant: June 2 to Sept. 26 at $1,200; travel, $39.05.	422 39
Liersch, H. J., student assistant: June 2 to Sept. 25 at $1,020; travel, $30.50..	353 50
Labourers, etc	1,349 32
Provisions, $593.47; sundry accounts, $62.85	656 32
Cypress Hills, Alta., Surveys—Arpentages ($1,664.31)—	
Labourers, etc	1,182 70
Board and lodging, $173.50; fares, $200.25; provisions, $100.36; sundry accounts, $7.50	481 61
Duck-Porcupine, Man., Surveys—Arpentages ($2,874.23)—	
Grant, G. C., student assistant: 10 m. less 5 d. at $1,500; travel, $109.40....	1,339 64
MacDonald, S. C., student assistant: May 29 to Sept. 18 at $1,020; travel, $152.50	466 72
Labourers, etc	386 98
Cartage, $116.25; provisions, $478.85; sundry accounts, $85.79	680 89
New Brunswick Resources Survey—Etude des ressources du Nouveau-Brunswick ($3,616.86)—	
McLenahan, J. L., student assistant: May 21 to Sept. 21, Nov. 1 to 18 at $840; travel, $6.05	331 89
Seely, P. B., student assistant: May 30 to Sept. 21, Nov. 13 to Dec. 20 at $1,200; travel, $7.70	508 75
Travel, J. C. Veness	414 85
Labourers, etc	1,265 55
Board and lodging, $239.76; provisions, $516.85; sundry accounts, $339.21..	1,095 82
Quebec Research, Survey—Recherches dans le Québec—Arpentages ($4,223.26)—	
Provencher, P., student assistant: June 1 to Sept. 6 at $1,200; travel, $15.30.	335 30
Richards, E. S., student assistant: Aug. 12 to Sept. 18 at $1,200; travel, $50.20.	
Russell, J. F., student assistant: Sept. 22 to Oct. 15 at $1,200; travel, $47.62.	126 01
Steeves, R. J., student assistant: May 26 to Aug. 31 at $840; travel, $62.70.	286 25
Travel: R. H. Cardy, $476.83; G. T. McRae, $64.15; R. Therrien, $24.05....	565 03
Labourers, etc	1,650 88
Provisions, $679.66; sundry accounts, $405.41	1,085 07
Sandilands, Man., Survey—Arpentages ($3,246.89)—	
Hicks, C. G., student assistant: July 30 to Sept. 15 at $1,200; travel, $197.35; hospital, medical and nursing expenses (O.C. Oct. 24, 1924), $196.25....	551 01
Labourers, etc	1,688 36
Provisions, $730.68; sundry accounts, $276.84	1,007 52

Vote 290—Protection of Timber: Forestry—Continued
Protection des futaies: Sylviculture—Suite

Miscellaneous–Con.—*Divers*–Suite

Petawawa Experimental Station—Station expérimentale ($15,927.23)—		
Assistant forest surveyors at $100: J. E. Hudon, $361.67; J. H. F. Russell, $370	731	67
Travel: K. E. Barrett, $12.75; R. J. Cameron, $2.60; N. D. Cass, $7.70; G. Clarkson, $18.25; J. E. Hudon, $50.02; J. A. Hunter, $9.65; R. A. Law, $13.60; R. W. Pouliotte, $31.15; W. M. Robertson, $2.03; J. H. F. Russell, $11.70; W. E. Sarson, $23.95; E. G. Sanders, $233.45	416	85
Labourers, teamsters, etc	7,137	85
Cutting wood, $165.75; electrical supplies and repairs, $516.39; gasoline and oil, $210.21; hardware, $324.43; linen hose, 3,000 ft., $570; lumber, $199.70; motor car hire, $119.48; motor car supplies and repairs, $486.47; provisions, $3,688.94; seeds, pine cones, etc., $193.53; tents and flys, 2, $278.04; sundry accounts, $887.92	7,640	86
Forest Products Laboratory, Montreal—Laboratoire de produits forestiers—Montréal ($90,971.26)—		
Kynoch, W., superintendent: $4,200; travel, $202.27	4,402	27
Marriott, F. G., assistant superintendent: 6 m. at $2,880; 6 m. at $3,000; travel, $105.28	3,045	28
Alexander, C., laboratory assistant: $1,200; bonus, $258; travel, $2.15	1,460	15
Astrop, Miss E. S., clerk-stenographer: June 9 to Mar. 31 at $960	778	67
Belec, J. H., senior clerk-bookkeeper: 6 m. at $1,380; 6 m. at $1,440	1,410	00
Bielby, J., laboratory assistant: Oct. 1 to Mar. 31 at $900	450	00
Blair, R. J., timber pathologist: April 1 to Nov. 17 at $2,640; travel, $24.80	1,689	47
Bourgeois, A., junior clerk: July 14 to Aug. 31 at $600	79	03
Boyd, J. L., photographer: $1,380; bonus, $186; travel, $15	1,581	00
Brophy, M. J., timber tester: $2,460; travel, $42.20	2,502	20
Cameron, E. P., pulp and paper specialist: 9 m. at $3,240; 3 m. at $3,360; travel, $414.94	3,684	94
Chaplin, C. J., superintendent timber tests: 3 m. less 12½ d. at $3,060; travel, $40.73	699	63
Colleary, M. J., laboratory assistant: 3 m. at $1,080; 9 m. at $1,320; bonus, $218.25; travel, $35.30	1,513	55
De Run, O., laboratory assistant: 9 m. at $900, 3 m. at $960; bonus, $262.50.	1,177	50
Durawd, R., office boy	420	00
Ferson, K. G., timber tester: Jan. 13 to Mar. 31 at $1,440; travel, $132.70	446	25
Flynn, H. R., assistant timber tester: $1,080; travel, $32.20	1,112	20
Fowler, G. M., assistant chemist: July 21 to Feb. 23 noon at $2,100	1,252	72
Greaves, C., junior chemist: 12 m. less 18 d. at $1,680; bonus, $18.30	1,614	60
Hale, J. D., timber physics specialist: 12 m. less 1 d. at $3,060; travel, $16.15.	3,067	92
Harkom, J. F., wood preserving specialist: $2,700; travel, $451.78	3,151	78
Lodge, W. C., chemist: $2,700; travel, $158.47	2,858	47
Martin, W. J., clerk: Dec. 8 to Mar. 4 at $960; bonus, $76.21	308	47
McGibbon, F. J., timber tester: April 1 to May 8 at $1,560; May 9 to Mar. 31, at $2,100 (temporary) bonus, $9.85; travel, $51.05	2,104	29
McGowan, Miss C. M., clerk-stenographer, 1 m. at $1,020, 9 m. at $1,080 (transferred from Dominion Lands)	895	00
McNab, S. D., consulting forestry engineer (part time)	600	00
McQuat, D. D., timber tester: $1,620; bonus, $54; travel, $279.13	1,953	13
Mooney, F. M., timber tester	1,620	00
Moreland, Miss B. F., clerk-stenographer	960	00
Morrison, L., laboratory assistant, Jan. 19 to Mar. 31 at $900	181	45
Nicol, Miss H. E., clerk-stenographer, April 1 to June 2 at $960	165	33
Payne, J. M., laboratory assistant: 5 m. at $960; assistant chemist, 7 m. at $2,100; travel, $251.12	1,876	12
Phelan, R. C., assistant timber tester	900	00
Prain, Miss M. S., department librarian: $1,260; bonus, $198	1,458	00
Rochester, G. H., supervisor of timber testing: July 14 to Mar. 31 at $2,700; travel, $65.45	1,996	10
Ross, J. H., chemist, 12 m. less 9 d. at $2,820	2,751	77

Vote 290—Protection of Timber: Forestry—Concluded
Protection des futaies: Sylviculture—Fin

Miscellaneous—Conc.—*Divers*—Fin

Forest Products Laboratory, Montreal—*Con.*—Laboratoire de produits forestiers, Montréal—*Suite*—		
St. Jean, R. A., clerk: April 1 to Nov. 4 at $960; bonus, $187.25		757 92
Seamon, A. T., timber tester: 9 m. at $1,500; 3 m. at $1,560; bonus, $139		1,654 00
Stokes, W. B., forest productions exhibits specialist: $2,280; travel, $25.25		2,305 25
Tudor, R. B., laboratory assistant: April 1 to May 15 at $900; travel, $2.90		114 19
Weisberg, H. M., laboratory assistant: July 21 to Sept. 27 at $900		169 11
Williams, E. A., draftsman: $1,560; bonus, $94		1,654 00
Carpenters, labourers, machinists, etc		14,548 03
Building supplies, $599.49; cartage, express and freight, $442.10; dry goods, $151.50; electrical supplies, $316.76; hardware, $1,470.09; ice, $127.53; insurance on buildings, McGill University, $845.59; laboratory supplies and repairs, $2,357.67; lumber, $1,102.60; machinery supplies and repairs, $3,066.56; office supplies, $435.28; photographic supplies, $199.84; postage, $224.82; steam supplied by McGill University for 1 yr., $1,686.80; telephone rent, $160.01; sundry accounts, $414.83		13,601 47
Forest Products Laboratory, Vancouver—Laboratoire de produits forestiers, Vancouver ($17,787.69)—		
McElhanney, T. A., superintendent: April 1 to Dec. 22 at $7 per d.; Dec. 23 to Mar. 31 at $2,700; living expenses, April 1 to Dec. 22 at $5 per d.; overpayment, $8; travel, $520.35		4,460 67
Eades, H. W., forest assistant: July 2 to Mar. 31 at $1,320; house allowance, $107.61; travel, $14.05		1,108 11
Jenkins, J. H., timber testing engineer: May 9 to Mar. 31 at $2,100; travel, $164.94		2,044 78
Lee, J. T., timber tester: $1,620; bonus, $54		1,674 00
Parr, E., stenographer-bookkeeper: 9 m. at $1,080, 3 m. at $1,140; bonus, $315		1,410 00
Perry, R. S., timber testing engineer: 9 m. at $2,100, 3 m. at $2,220; travel, $98.05		2,228 05
White, A., carpenter: 70 d. at $6.50, 210½ d. at $7		1,926 50
Wright, D. S., timber tester: 1 m. at $1,080, 11 m. at $1,440; bonus, $185.75.		1,595 75
Freight, $195.60; hardware, $102.78; instrument supplies and repairs, $145.38; lumber, $191.75; sawing logs, $125; telephone rent, $100.82; sundry amounts, $478.50		1,339 83
British Columbia Insect Control ($5,720.89)—		
Travel, A. C. Thrupp, $9.45; labourers, $3,844.37		3,853 82
Hardware, $465.87; provisions, $1,129.37; sundry accounts, $271.83		1,867 07
Adjustments—Rectifications		
Balance due agent Mar. 31, 1924, C. MacFayden		1,240 58
Refunded to Casual Revenue, 1925-26; unexpended balance, R. H. Candy, 10 cents, G. C. Grant, $2.80		2 90
		1,130,869 58
LESS—		
Amounts collected on account of fire guarding	$ 22,667 78	
Balance due agent, F. W. Elley	25	22,668 03
Total		$1,108,201 55
Charged to respective votes as follows—		
Vote No. 290. Protection of Timber, etc		$1,090,610 12
Vote No. 363, Provisional Bonus Allowance....(Page K—106)		17,591 43
		$1,108,201 55

Vote 290—Canadian Forestry Association—Association forestière canadienne

Grant	$ 4,000 00

Vote 290—Surveys and Investigations of Water and Power Resources, etc.
Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques

General Expenses—Dépenses générales

Salaries at Ottawa.....(Page K—33)	93,877 61
Travelling expenses: Ottawa to Calgary, R. T. Blair, $124.40, S. G. Dawson, $116.25, A. C. Wright, $114; Ottawa to Kinistino, A. C. Wright, $107.60....	462 25
Removal expenses, W. B. Hutcheson, Calgary to Ottawa (O.C. Feb. 9, 1925)..	378 21
Burrows, Acton, Toronto, iron water gauges, enamelled, 1,700.....	1,224 00
Canadian National Railways, settlement of claim *re* the destruction of the industrial water supply scheme on Carrot river (O.C. Aug. 26, 1924)....	1,500 00
Department of Public Printing and Stationery, printing, stationery, etc.....	15,441 58
Friez (Julian P.) & Sons, Baltimore, water stage recorders, with accessories, 8..	1,633 50
Harrison & Co., Montreal, Gurley electric current meters, with cases, 10.....	1,625 00
Waterhen lake drainage project: survey of right of way (detailed in 1923-24 report, p. K—64), balance due, $1,386.58; land for right of way, 22.8 acres, $899.....	2,285 58
Special expenditure: Cory, T. L., briefs and papers in the case "Chicago Sanitary District vs. United States," 33 vol., $100, shipping same, $2, technical books, etc., $23.35; *Montreal Listening Post*, printing special article on "Power" in Sept. issue $200; Ross Navigation Co., the Pas, Man., compensation for damage to team of horses (O.C. May 5, 1924), $100.	425 35
Payments under $1,000: customs duty, $691.49; electrical supplies, $263.23; express, $873.24; freight, $277.33; instruments and parts, $138.15; paper, $111.50; photographic supplies, $1,595.22; premium on guarantee bonds, $261.19; telegrams, $463.13; tracing cloth, $138; sundries, $422.17.....	5,234 65

Research Work, Toronto Laboratory—Expériences, Laboratoire de Toronto ($7,000)

Stuart, A. T., electro-chemical engineer, in charge, travelling expenses.....	231 43
Water Products, Limited, Toronto: labour at $1.20 per hr., $2,838; rent of power at $50 per m., $600; material, etc., $2,211.62.....	5,649 62
Payments under $1,000: rent of office, $460.03; designs and machine work, $188.11; fees, etc., *re* patents, $200; laboratory and office expenses, etc., $270.81....	1,118 95

Alberta and Saskatchewan Hydrometric Surveys—Arpentages hydrométriques dans l'Alberta et la Saskatchewan ($192,115.83)

Tempest, J. S., supervising hydraulic engineer (acting commissioner of Irrigation), $3,600; travel, $918.94; living allowance at $6 per d., $402.....	4,920 94
Ford, A. L., district hydraulic engineer, $3,840; travel, $419.35.....	4,259 35
G. H. Whyte, sr., assistant engineer, 3 m. at $3,060, 9 m. at $3,180; travel, etc., $453.17	3,603 17
Reclamation engineers: P. J. Jennings, $3,180, travel, $637.41, sundries, $70.90; B. Russell, $3,180, travel, $247.25.....	7,315 56
Divisional hydrometric engineers: F. K. Beach, $2,580, travel, etc., $317.60; O. H. Hoover, 9 m. at $2,460, 3 m. at $2,580, travel, $15.50; J. A. Spreckley, $2,460.	7,863 10
Assistant hydraulic engineers: H. J. Cooper, 3 m. at $2,460, 9 m. at $2,580, travel, $39; P. A. Fetterly, $2,340, travel, $612.20, labour, etc., $164.37; M. H. French, $2,580, travel, $1,467.01, labour, etc., $69.03; R. V. Heathcott, Mar. 1-15, 1924, $84.68; W. T. MacFarlane, 3 m. at $2,460, 9 m. at $2,580, travel, $790.63, labour, etc., $328.17; M. H. Marshall, $2,580, travel, $1,092.35, labour, etc., $194.15; N. M. Sutherland, $2,580, travel, $329.30; D. Whittaker, 3 m. at $2,460, 9 m. at $2,580, travel, $1,203.30, sundries, $36.20; W. Wotherspoon, $2,580, travel, $1,004.27, sundries, $24.36.....	27,749 02
Irrigation specialists: W. H. Snelson, senior, $2,640; W. L. Jacobson, 3 m. at $2,040, 9 m. at $2,100; C. B. McAllister, 6 m. at $1,920, 6 m. at $2,040, travel, $612.39, sundries, $99.89.....	7,417 28
Irrigation assistant, W. Chadwick: 3 m. at $1,380, 9 m. at $1,440; bonus, $177; travel, $522.42, sundries, $29.49	2,153 91

Vote 290—Surveys and Investigations of Water and Power Resources, etc.
—Continued

Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques—Suite

Alberta and Saskatchewan Hydrometric Surveys—Conc.—*Arpentages hydrométriques dans l'Alberta et la Saskatchewan*—Fin

Junior power development engineers: A. W. P. Lowrie, $2,040, travel, $1,439.65, sundries, $59.70; W. S. McDonald, 12 m. at $2,040, less 11 d., travel, $1,079.98, labour, etc., $41.50	6,638 50
Junior hydrometric engineers: J. G. Culshaw, $2,040, travel, $1,271.05, labour, etc., $23.60; C. J. McGavin, $2,040, travel, etc., $819.26; H. J. McLean, $2,040, travel, etc., $956.95; G. H. Nettleton, $2,040, travel, $598.21, sundries, $40.71; C. C. Planche, $2,040, travel, $54.80; W. H. Storey, $2,040; W. G. Stuart, $2,040, travel, $2,375.70, labour, etc., $241.90; G. S. Wendon, $2,040, travel, $529.10, labour, etc., $75.50	23,306 78
Junior irrigation engineers: F. R. Burfield, $2,040, travel, etc., $265.78; R. H. Goodchild, $2,040; J. H. E. Jaffary 6 m. $1,020 (resigned), travel, $187.90, sundries, $33.62; C. M. Moore, $2,040, travel, $1,302.03, sundries, $102.21; E. J. Switzer, $2,040 travel, self and assistant, $720.91, sundries, $30.38	11,822 83
Junior engineer, R. T. Blair: $2.040; travel, $5.25	2,045 25
Hydrometric recorders: G. S. Deslandes, $1,680, bonus, $50, travel, $168.85; C. Errington, Apr. 1 to May 12, $194.19 (resigned); T. Herman, 3 m., $420 (transferred to Vancouver), travel, etc., $503.54; J. H. Marsh, $1,680, travel, $22.80; J. W. Wilkes, $1,680, bonus, $36.37, travel, etc., $645.73	7,081 48
Junior hydrometric recorders: R. D. Barnetson, $1,080, travel, $405.65; J. K. Dodds, $1,020, bonus, $315, travel, $44.25; W. H. Hannan, 3 m. at $1,080, 9 m. at $1,140, bonus, $315, travel, $61.05	4,365 95
Office staff: office engineers, H. R. Carscallan, 9 m. at $2,760, 3 m. at $2,880, W. B. Hutcheson, 3 m. at $2,640, 2 m. at $2,760 (transferred to Ottawa), head clerk, H. T. G. Whyte, $2,880; senior engineering clerks, M. Brown, 6 m. at $1,800, 6 m. at $1,920, bonus, $20, J. Cawthorne, $1,980, travel, $72.95; C. Chambers, $1,980, travel, $7.15, E. J. Scammel, $1,980; clerk-bookkeepers, R. G. Flemons, senior, $1,680, bonus, $50, H. S. Johnson, $1,200, bonus, $258; stenographer-bookkeeper, Miss W. Temple, 9 m. at $1,140, 3 m. at $1,200; clerk, W. A. Renwick, $1,260, bonus, $198; clerk-stenographers, A. M. Leacy, senior, $1,680, Miss M. Boyd, 3 m. at $1,080, 2 m. at $1,140 (transferred to Vancouver), Miss M. Dewar, $1,260, H. J. Duffell, 3 m. at $1,020, 9 m. at $1,080, bonus, $315; draftsmen, W. S. J. Miller, senior, $2,040, W. E. Dow, 6 m. at $1,380, 6 m. at $1,440, bonus, $180, W. G. Guthrie, 6 m. at $1,500, 6 m. at $1,560, bonus, $124, J. Rickert, 3 m. at $1,380, 1 m. 23 d. at $1,440, bonus, $71.76 (resigned), A. J. Wade, 3 m. at $1,380, 9 m. at $1,440; file clerk, R. N. Genge, 2 m. 13 d. at $1,140, bonus, $63.88 (retired); messenger-clerk, T. B. Murison, 9 m. at $660, 3 m. at $720, bonus, $315	33,890 94
Axemen, cooks, rodmen, etc., $4,795.50; gauge readers, $6,587.90	11,383 40
Travelling expenses, etc., self and assistant: S. G. Dawson, $1,216.40; A. C. Wright, $681.44; labour, etc., $164.34	2,062 18
Expenses, Brooks Experimental Farm, Irrigation division: W. H. Suelson (in charge), travel, $565.41; cook, farm hands, etc., $2,331.89; lumber, hardware, etc., $410.74; provisions, $384.53; sundries, $440.69	4,133 26
Touring cars and upkeep: Ford touring cars, 9 at $468, less $930 for old cars; taxes, $351; freight, $838; gasoline, $3,084.22; supplies, repairs, etc., for cars, $7,304.69	14,859 91
Miscellaneous: Analysis of soil, $204; camp supplies, $214.37; duty, $141.05; hardware and electrical supplies and repairs, $393.26; nickel timers, 6, $130; office expenses, $969.74; pack horses, 5, $160; provisions, $493.27; repairs, to rating station, $513.59, to instruments and watches, $131.79; repairs and supplies for current meters, gauges, etc., $833.21; subscriptions to papers, $157.42; telephone rental, Calgary, 4 phones, to June 30, 1925, $330.65, Edmonton phone, 12 m., $61.05; sundries, $509.62	5,243 02

Vote 290—Surveys and Investigations of Water and Power Resources, etc.
—Continued

Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques—Suite

British Columbia Hydrometric Surveys—Arpentages hydrométriques en Colombie-Britannique ($50,223.14)

Swan, R. G., district hydraulic engineer: to Mar. 13, $3,654.19; travel, $504.49..	4,158 68
Expenses, Vancouver district ($27,859.25)—	
Senior assistant engineers: C. E. Webb, $3,180, travel, $538.35, labour, etc., $89.50; M. Balls, $2,700, travel, $12.90	6,520 75
Division hydrometric engineers: F. R. Archibald, $2,040, travel, self and assistants, $1,438.82, sundries, $168.23; A. Pirie, $2,040, travel, $394.80, sundries, $74.71	6,156 56
Hydrometric recorders: T. Herman (transferred from Calgary), 9 m., $1,260; J. H. A. Steven, $1,680, bonus, $24.83: A. C. Whitehouse, $1.680, bonus, $50, travel, $864.63; labour, etc., $227.50	5,786 96
Office staff: F. MacLachlan, sr. clerk-bookkeeper, $1.740, bonus, $50, travel, $86.60; A. T. Milner, sr. stores clerk, $1,680, bonus, $50; clerk-stenographers: Miss M. Boyd (from Calgary), 7 m., $665; Miss W. M. Robinson, April 1 to Nov. 19, $801.50 (resigned); temporary assistance, $241..	5,314 10
Labour on gauges, etc	545 00
Miscellaneous: supplies, repairs, etc. for 2 autos, $737.55; advertising, $15.60; blue and white prints, $382.49; express, freight and cartage, $210.39; groceries, $168.92; hardware and electric supplies, $206.63; office expenses, $532.09; repairs and supplies for current meters and gauges, $699.63; telephone rental, office, $115.20, R. G. Swan's house, $39.20; sundries, $428.18.	3,535 88
Expenses Kamloops district ($10,287.32)—	
Divisional hydrometric engineers: C. E. Corbould, $2,040, travel, $149.95; E. H. Tredcroft, $2,100, travel, $93.25	4,383 20
Hydrometric recorder, L. S. George, $1,680, bonus, $50, travel, $233.30, use of own car at 15c. per m., $174.60; clerk-stenographer, Miss M. J. Hall, $960; assistance, metering, etc., $111.60	3,209 50
Miscellaneous: Chevrolet touring cars, 2, $1,368, less $498 for old cars, taxis, $112.78, freight, etc., $277.22; supplies, repairs, etc. for 2 autos, $1,207.95; office expenses, $92.18; telephone rental, $66; sundries, $68.49	2,694 62
Expenses Kootenay district: G. K. Beeston, hydrometric recorder, $1,680, bonus, $50, travel, $1,582.588; labour, etc., $169.24; supplies, repairs, etc., for autos. $579.77	4,061 59
Expenses Okanagan district: A. L. MacNaughton, $2,460, travel, $1,054.01; sundries, $59.07; supplies, repairs, etc., for auto, $283.22	3,856 30

Manitoba Hydrometric Surveys—Arpentages hydrométriques au Manitoba ($45,715.42)

Attwood, C. H., dist. hydraulic engineer, $3,840; travel, self and assistants, $206.43; use of own car at 11c. per m., $37.95, at 10c., $580.70	4,665 08
Craig, John, sr. asst. engineer: $3,180; travel, etc., $176.80	3,356 80
Asst. power development engineers: D. B. Gow, 12 m., less 1½ d., $2,576.53, travel, $465.21, labour, etc., $194.30; B. Hogarth, $2,580; E. B. Patterson, $2,580, travel, $79.54	8,475 58
Junior power development engineers: H. L. Johnston, $2,040, travel, $255.21, labour, $28; J. P. Mooney, 12 m., less 30 d., $1,871.92, travel, etc., $120.47; J. T. Rose, $2,040	6,355 60
Hydrometric recorders: C. O. Allen, $1,680, bonus, $50, travel, $786.94, labour, etc., $101.75; T. H. Burt, $1,680, bonus, $50, travel, $362.62, labour, $26; C. C. Galloway, $1,680, bonus, $50, travel, $154.18, hardware, etc., $34.20; F. S. Smith, $1,680, bonus, $50, travel, $650.14, labour, etc., $25.78; W. H. Wallace, $1,680, bonus, $50, travel, $31.40	10,823 01
Office staff: P. J. Barry, sr. draftsman, 4 m. to July 31, less 1 m. and ½ d., $507.17; C. Greenwood, sr. clerk-bookkeeper, $1,800, bonus. $40; clerk-stenographers, P. W. Grant, $1,080, bonus, $315; A. W. Smith, $1,080, bonus, $315	5,137 17
Various employment: hydraulic engineer, 21 d., $152.42; gauge readers, $3,175.43; labourers, $1,293.92	4,621 77

Vote 290—Surveys and Investigations of Water and Power Resources, etc. —Continued

Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques—Suite

Manitoba Hydrometric Surveys—Conc.—*Arpentages hydrométriques au Manitoba*—Fin

Miscellaneous: supplies, repairs, etc., for 2 motor cars and launch, $661.57; blue prints, $207.89; camp supplies, $201.28; hardware, etc., $142.55; parts for current meters and water levels, $212.77; photographic expenses, $133.72; telephone rental, office, $115, C. H. Attwood's house, $39; sundry office expenses, $199.95; sundries, $366.68 ..... 2,280 41

Maritime Provinces Hydrometric Surveys—Arpentages hydrométriques dans les Provinces maritimes ($17,453.79)

Smith, K. H., district hydraulic engineer, at $3,840, 3 m., $960, 7 m., half time, leave without pay, Feb. 1 to April 15, 1925; travel, $318.28; use of own car at 10c. per m., $69.50 ..... 2,467 78

Chisholm, K. G., sr. assistant engineer: 3 m. at $2,580, 9 m. at $2,700; travel, self and assistants, $494.52 ..... 3,164 52

Mahon, H. W., jr. power development engineer: April 1 to May 27 at $2,040; hydrometric recorders, F. W. Doukin, $1,680, bonus, $19.55, travel, etc., $909.05; N. J. Foster, $1,680, bonus, $50, travel, etc., $1,033.28; Miss J. A. Fleming, clerk-stenographer, Mar. 25, 1924, to Mar. 31 at $960 ..... 6,668 39

Gauge readers, $2,154.10; sundry labour, $150.50 ..... 2,304 60

Miscellaneous: Ford touring cars, 2, $1,007, less $225 for old cars, freight, $90, taxis, $87.46; supplies, repairs. etc., for 3 cars, $1,421.35; gauge expenses, $107.73; office expenses, $133.30; sundries, $226.66 ..... 2,848 50

Ontario Hydrometric Surveys—Arpentages hydrométriques dans Ontario ($31,738.43)

Scovil, S. S., dist. hydraulic engineer: 7 m. at $3,900 (transferred to Ottawa); travel, trips from Ottawa to Washington, $52.60; to Toronto and Niagara Falls, 10, $447.54, to Montreal, 3, $77.03 ..... 2,852 17

Senior assistant engineers: J. R. Bissett, $3,180, travel, self and assistants, $813.46, sundries, $61.08; C. G. Cline, $2,700, travel, $156.23, labour, etc., $563.40 .... 7,474 17

Assistant power development engineers, M. S. Madden: 10 m., $2,150 (transferred to Montreal), travel, self and assistants, $1,767.71, labour, etc., $43.92; T. J. Moore, $2,040, travel, self and assistants, $1,639.07, labour, etc., $70.55; asst. hydraulic engineer, G. H. Wood, 3 m. at $2,460, 9 m. at $2,580 ..... 10,261 25

Hydrometric recorders: Robt. Loy, $1,680, bonus, $50; W. Yeates, $1,680, bonus, $50, travel, etc., $653.27 ..... 4,113 27

Travelling expenses: I. K. Strome, Ottawa to Toronto, etc., 2 trips, $232.78; N. A. Thompson, $24.40 ..... 257 18

Gauge readers, $4,540.62; labourers, $930 ..... 5,470 62

Miscellaneous: office expenses, $119.09; upkeep of cars, $397.64; lumber, hardware, etc., $520.29; sundry items, $272.75 ..... 1,309 77

Quebec Province Hydrometric Surveys—Arpentages hydrométriques dans la Province de Québec ($12,808.21)

Denis, L. G., in charge, travel 156 16

Assistant power development engineers: J. P. R. Gauthier, 6 m. at $2,220, 6 m. at $2,340, travel, $852.70, labour, etc., $238.44; A. LaRocque, 6 m. at $2,340, 6 m. at $2,460, travel, $947.56, labour, etc., $257.23; M. S. Madden (from Ontario), 2 m. at $2,580, removal expenses from North Bay, $92.83 (O.C. April 6, 1925), travel, $657.43, labour, etc., $73.04 ..... 8,229 23

Junior engineer, O. E. Fournier, $2,040, travel, $603.89, labour, etc., $77.46; clerk-stenographer, Mrs. M. C. Mackay, July 9 to Sept. 8, $160.68, bonus, $52.73.. 2,934 76

Miscellaneous: Ford touring car, $468, less $285 for old car, freight, $31, taxis, $39; supplies and repairs for car, $739.17; labour, $183.40; telephone rental, 9 m., $48.06; office expenses, $83.40; sundries, $181.03 ..... 1,488 06

Vote 290—Surveys and Investigations of Water and Power Resources, etc.
—Concluded

Etudes et enquêtes sur les ressources hydrauliques et hydro-électriques—Fin

Winnipeg River Surveys—Arpentages hydrométriques de la rivière Winnipeg ($3,571.45)

Dunn. T. H., reclamation engineer, in charge: travel, self and assistants, $376.59; auto rental, $125; auto supplies and repairs, $75.55; G. G. McEwen, travel, $228.14		805 28
Pay list: cook, $328.07; axemen, chainmen, etc., $1,329.75		1,657 82
Miscellaneous: freight, moving camp, etc., $182.18; groceries, $706.56; hardware, etc., $175.61; sundries, $44		1,108 35
		484,714 00
Cory, T. L., balance on hand Mar. 31, 1925		314 62
Total		$ 485,028 62

Charged to respective Votes as follows—

Vote No. 290—Surveys and investigations of water and power resources, etc	481,122 50	
Vote No. 363, Provisional Bonus Allowance	3,906 12	
	$ 485,028 62	

Vote 290—Professional Assistance *re* International and Boundary Waterways Questions

Services professionnels au sujet de questions concernant les eaux limitrophes internationales

Cory, T. L., special legal officer, assisting departmental officers *re* International and Boundary Waterway questions, April 12 to Mar. 31 at $4,020		$ 3,897 17

Vote 290—Lake of the Woods Control Board
Bureau du contrôle du lac des Bois

Salaries at Ottawa	(Page K—33)	1,680 00
Brace, Jos. H., consulting engineer, services *re* report on proposed control work, Lake of the Woods, 14 d. at $100; travel, $115.66 (O.C. June 25, 1924)		1,515 66
Pay list: labourers, $1,231.78; gauge readers, $1,157.43		2,389 21
Travelling expenses, trips from Ottawa: S. S. Scovil, to Winnipeg, etc., 4, $779.30, to Toronto, etc., 4, $139.26; W. J. Stewart, to Montreal, etc., 2, $115.10, to Toronto, etc., 4, $222.76, to Buffalo, $57.50; I. R. Strome, to Winnipeg, etc., $171.45		1,485 37
Sundry travel, etc.: C. H. Attwood, $130.75; J. Craig, $20.85; C. C. Galloway, $78.92; postage, etc., $30.36; D. B. Gow, $161.46; J. P. Mooney, $126.27; E. B. Patterson, $125.10; J. T. Rose, $47.50; auto and launch expenses, $86.09; sundry board and lodging, $251.60		1,058 90
Miscellaneous: freight, etc., $180.84; groceries, $137.87; rent of office, Keewatin, $96; office expenses, $184.73; sundries, $158.46		757 90
Total		$ 8,887 04

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 290—World Power Conference
Conférence internationale des Puissances

J. B. Challies, Ottawa, Secretary to Conference: room for office in London, $307.09; secretarial and executive services, $257.21; photos and photographers' supplies, $140.41; cablegrams, $80.85; stationery, $53.73; trip, London to Paris, $63.99; advance from High Commissioner's Office to be accounted for in 1925-26, $486.66	1,389.94
B. F. Haanel, Ottawa: Paris to London by airship, $58.40; expenses in London, $14.92	73 32
D. N. Dunlop, Organizing Director, Canada's share of miscellaneous expenses (no vouchers)	527 32
Dinners and lunches to delegates $1,922.08; motor cars, etc., $140.16	2,062 24
Stationery, printing and lithographing: Dept. Public Printing and Stationery, $3,119.07; F. S. Keith, Montreal, $426.54, loss on exchange, $32.42, surveyor General of Dominion Lands, Ottawa, $1,519.02; Sellwood & Co., London, $385.68; D. N. Dunlop (organizing director), $4,295.98	9,778 72
Total	$ 13,831 54

Vote 290—Allowances for Services *re* International Joint Commission
Allocation pour services rendus à la Commission mixte internationale

J. B. Challies, Ottawa, Director of Water Power	1,000 00
W. J. Stewart, Ottawa, Chief Hydrographer	1,000 00
Total	$ 2,000 00

Vote 290—Western Canada Irrigation Association
Subvention à l'Association "Western Canada Irrigation"

Grant	$ 1,000 00

Vote 290—Cypress Hills Water Users' Association
Subvention à l'Association "Cypress Hills Water Users"

Grant	$ 250 00

Vote 290—Canadian National Parks—Parcs nationaux du Canada

General Expenses—Dépenses générales

Salaries at Ottawa (Page K—34)	58,115 19
Telegrams: Canadian National Telegraph Co., $696.57; Canadian Pacific Railway Co.'s Telegraph, $498.28	1,194 85
Freight and express: American Railway Express Co., $205.43; Canadian National Express Co., $1,112.94; Canadian National Railways, $237.39; Canadian Pacific Railway Co., $222.47; Dominion Express Co., $535.14	2,313 37
Legal expenses, Charles Russell & Co., London, England: The King vs. Roland Stuart and John Hull, and The Royal Trust Co	2,128 29
Dept. of Public Printing and Stationery: printing, stationery, etc	16,915 74
Kingston Penitentiary: canvas tanks and fire buckets, $622.40; envelopes, $609.60; express and freight, $107.67; harness supplies, $85.40; tents, tarpaulins, etc., $1,705.37; waterpacks and covers, $650.37; sundries, $53.39; total, $3,834.20, less $1,539.15, cost of material supplied	2,295 05
St. Vincent de Paul Penitentiary: pack saddles, etc., $300; pipe covers, $150; sundries, $38	488 00

Vote 290—Canadian National Parks–Con.—Parcs nationaux du Canada–Suite

General Expenses–Conc.—Dépenses générales–Fin

Turner (J. Spencer) Co., Hamilton, duck, 3,707 yd	1,599 37
Payments under $1,000: badges, $129.25; dry goods, $68.47; harness, $63.35; making buffalo coats, motor robes and tanning hides, $254; map bond paper, $128.22; mounting 5 buffalo heads, $350, crating and freight on same, $80.80; premium on bonds, $271.75; Union Jacks, $405.29; sundries, $338.95.	2,090 08

Publicity—Publicité

Travelling expenses: J. C. Campbell, $28.29; L. M. Gibbs, $9	37 29
Associated Screen News of Canada, Montreal, motion picture films, $2,719.90; sundries, $151.72	2,871 62
Canadian Government Motion Picture Bureau, Ottawa, motion picture films and sundries	1,362 76
Oliver, W. J., Calgary: negatives of various parks, etc	1,368 35
Payments under $1,000: Acme motor, $250; motion picture projector and repairs, $428.05; photographic supplies, $198.56; Tourists Guide Annual, $200; sundries, $356.65	1,433 26

Historic Sites and Monuments—Sites et monuments historiques

Caretakers—Gardiens—	
Blanchet, L. J., Fort Chambly: $1,080; bonus, $315	1,395 00
Bransconnier, V., Fish Creek	50 00
Bryson, J. D., Fort Chateauguay	25 00
Callan, W., Mission of St. Ignace, June 28 to Mar. 31 at $25	18 96
Cookman, G. B., Odelltown, Jan. 1 to Mar. 31 at $25	6 25
Connell, J., Ft. Howe National Park, Jan. 5 to Mar. 31 at $25	5 98
Craig, R. J., Glengarry House	25 00
Daigeen, D., La Prairie, arrears, 1923-24, 6 m. to Mar. 31 at $25	12 50
Daigneault, D., La Prairie	25 00
Deschenaux, U., Ft. Crevier, Sept. 1 to Mar. 31 at $25	14 58
Desmarais, M., Madeleine de Vercheres	50 00
Eccles, J. W., Battle of Eccles Hill	25 00
Johnston, G. A., Fort Wellington, April 1 to July 31	55 00
Lawrence, D., Fort Lawrence, May 1 to Mar. 31 at $25	22 92
Macpherson, D. J., Glengarry Cairn	25 00
Marchand, E., Forges St. Maurice	25 00
McDonald, L. W., Fort Edward	180 00
Matthews, R., Welland	25 00
Michelin, W., Three Rivers	25 00
Murray, D., Fort Moncton	25 00
Norton, F., Christian Island	25 00
O'Rourke, Jas., Fort Livingstone, Jan. 1 to Mar. 31 at $25	6 25
Papineau, C. A., Fort Lennox, 6 m. $1,020; 6 m. at $1,080; bonus, $315	1,365 00
Pidgeon, J. W., Logan Memorial Park, Apr. 22 to Mar. 31 at $25	23 54
Price, L., Fort Louisbourg, Mar. 1-31 at $50	4 17
Reid, R., Fort George	25 00
Roblee, J., Champlain's Habitation, July 1 to Mar. 31 at $25	18 75
Shriner, J. W., Beaver Dams	25 00
Stringer, F. H., Landing Place of Dollier, May 1 to Mar. 31 at $50	45 83
Thompkins, T. W., Ernstown Shipyard, Oct. 8 to Mar. 31 at $25	12 03
Townshend, C. B., Fort Cumberland	50 00
VanAllan, W. A., Chrysler Farm	25 00
Webb, W. G., Fort Wellington, July 12 to Mar. 31 at $960, less $162.10 (rate of $225 per annum) paid by Dept. of National Defence	529 51
Travelling expenses—Dépenses de voyages: J. H. Byrne, $114.10; J. H. Coyne, $156.77; E. Cruikshanks, $72.29; J. P. Edwards, $29.80; F. G. Forster, $1; F. W. Howay, $488.53; V. Morin, $23.45; J. Rigby, $7.75; J. C. Webster, $245.25	1,138.94
Small payments: surveyors' supplies, $165.15; sundries, $101.65	266 80

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Vote 290—Canadian National Parks–Con.—**Parcs nationaux du Canada**–Suite

Historic Sites and Monuments–Conc.—*Sites et monuments historiques*–Fin

Miscellaneous expenses at various historic sites—Dépenses diverses à différents sites historique: Batoche, $180.15; Battleford, $147.60; Battle of Grand Pré, $50; Battle of Odelltown, $506.17; Battle of Restigouche, $268.95; Battle of Seven Oaks, $1.31; Battle of Three Rivers, $31.28; Beaver Dams, $2; Beechwoods, $20.95; Champlains Habitation, $231.75; Charlottetown, $195.25; Chrysler's Farm, $76.05; Cut Knife, $235.35; Eccles Hill, $99.01; Ernstown Shipyard, $426.86; First Printing Press, $48.45; First Royal Dockyard, $7.45; Fish Creek, $35; Frog Lake, $307; Fort Beausejour, $236.65; Fort Chambly, $755.24; Fort Charlesbourg, $281.65; Fort Charnesay, $229.36; Fort Chateauguay, $2.25; Fort Crevier, $227.98; Fort Cumberland, $385.42; Fort de Levis, $237.60; Fort Douglas, $208.60; Fort Edward, $128.24; Fort George, $22.80; Fort Kamloops, $222.80; Fort LaPrairie, $78.20; Fort Latour, $31.35; Fort Lawrence, $42.96; Fort Lennox, $357.57; Fort Levis, $17.64; Fort Livingstone, $291.65; Fort Longueuil, $202.65; Fort Louisburg, $578.24; Fort Maurice Forges, $18; Fort Meductic, $7; Fort Moncton, $31; Fort Nottawasaga, $201.02; Fort Prince of Wales, $42.41; Fort Richelieu, $207.50; Fort Rouge, Gibraltar and Garry, $198.07; Fort Ste. Marie, $22.85; Fort Wellington, $1,101.90; Glengarry House, $19.45; Gonzales Hill, $239.45; Logan Park, $9; Martello Tower, $92.78; Navy Island Shipyard, $17; Nootka Sound, $867.33; Old Welland Canal, $415.92; Port Arthur, $232.05; Port Dover, $41.13; Port Stanley, $418.80; Shelbourne, $13; St. Ignace, $60.20; Welland Ship Canal, $6.....	11,671 29

Antelope Park—Parc aux antilopes

McHugh, E., warden: $1,200; bonus, $198.....	1,398 00
Fortune, J., drilling well.....	1,100 00
Small payments: care of antelope, $100; sundries, $68.35.....	168 35

Buffalo Park, Wainwright—Parc aux bisons, Wainwright

Smith, A. G., superintendent.....	2,100 00
Alexander, O. E., caretaker.....	180 00
Cotton, E. J., warden: $1,620; bonus, $54.....	1,674 00
Davison, D. W., warden: $1,320; bonus, $104.....	1,424 00
Dunning, H. F., warden: 9 m. at $1,320, 3 m. at $1,440; bonus, $183.....	1,533 00
Freckelton, E. R., account clerk.....	1,260 00
Walker, H. B., warden.....	1,680 00
Carpenters, $1,343.24; subforemen, $776.97.....	2,120 21
Labourers, etc., $16,763.74, less $4,952.50, board and stores supplied to employees..	11,811 24
Travelling expenses: E. J. Cotton, $150; D. W. Davison, $47.70; R. MacLeod, $27.90; A. G. Smith, $52.70; H. B. Walker, $426.14.....	704 44
Atlas Lumber Co.: lumber and building material, $1,169.10; paint, $119.45; sundries, $25.90.....	1,314 45
Burns, P. & Co. Ltd., tallow.....	1,892 70
Canadian National Railways: freight and express, $1,274.30; sundries, $37.65....	1,311 95
Edmonton Cold Storage, storage.....	5,408 45
Edmonton Tannery: tanning buffalo hides, 253 at $12, 2 at $12.50; cartage, $24.36	3,085 36
Felix, Mrs. N.: meals, $2,175; sundries, $18.50.....	2,193 50
Grayston, Mrs. F.: meals, $1,993.95; sundries, $34.45.....	2,028 40
Guinn, W. J. & Sons: dressing buffalo skins, 2 at $3.50, 145 at $12; dressing scalps, 40 at $2.50.....	1,847 00
Ideal Fence & Springs Co., fencing material.....	1,929 71
Payments under $1,000: Blacksmithing, $132.05; buffalo coats and robes, $474; coal, $753.60; coal oil, $239.66; express and freight, $1,021.78; dressing buffalo skins, $5,340.03; fence posts and wire, $1,408.70; farm implements and repairs, $546.98; gasoline and oil, $680.20; hardware and tools, $763.59; horse feed, $180.85; harness supplies, $330.05; horse hire, $131.55; horse shoes, $131.70; labour, $1,317.01; lumber and building material, $1,500.38; machinery repairs, $1,893.40; meals, $798.95; plumbing supplies, $190.71; mounting heads, $306; roofing, $100.90; salt, $126; tanning hides, $132; tires and tubes, $166.19; threshing, $639.22; well digging, $110.10; items under $100, $678.82.....	20,094 42

Vote 290—Canadian National Parks–Con.—Parcs nationaux du Canada–Suite

Buffalo Park, Wainwright–Conc.—Parc aux bisons, Wainwright–Fin

Expenses in connection with the manufacture of pemmican—Frais de préparation du pemmican—	
Travelling expenses, etc.: H. E. Sibbald, $1,635.59; R. A. Lawe, Ottawa, $207.57	1,843 16
Wages of employees	5,643 89
Payments under $1,000: cleaning and tanning skins, $372; coal and wood, $626.35; electric light and water, $127.30; express, freight and cartage, $193.36; hardware and tools, $193.58; hides, $610.64; lumber and building material, $192.96; motor car repairs and supplies, $421.32; sundries, $287.21	3,024 72

Elk Island Park, Lamont—Parc de l'île aux élans, Lamont

Coxford, A., park superintendent	1,800 00
Greening, E. O., warden: $1,200; bonus, $258	1,458 00
McKellar, J. F., warden: June 1 to Mar. 31 at $1,200; bonus, $215	1,215 00
Carpenters, $135.95; foremen, $745.87; labourers, $5,883.32	6,765 14
Travelling expenses: A. Coxford, $63.55; O. R. Eaton, $13.25; J. F. McKellar, $456.70	533 50
Payments under $1,000: automobile repairs and accessories, $279.88; blacksmithing, $168.15; fencing, $940; freight, $351.58; gasoline and oil, $169.70; hardware and tools, $186.37; lumber and building material, $516.60; machinery, $260; oats, $943.75; sundries, $321.22	4,137 25

Fort Anne Park, Annapolis Royal, N.S.—Parc Fort Anne, Annapolis Royale, N-E.

Buckler, J., caretaker: April 1 to Oct. 31 at $1,140; bonus, $183.75	848 75
Payments under $1,000: express and freight, $142.66; lumber, hardware and building supplies, $507.50; labourers, $565.99; plumbing material, $513.65 sundry items, $266.14	1,995 94

Glacier Park—Parc Glacier

Russell, E. N., superintendent (salary under Yoho Park)	
Butterworth, J., assistant caretaker, July 1 to Sept. 30, at $1,200	300 00
Cummings, T. G., warden: April 1 to Mar. 21 at $1,440; bonus, $87	1,488 27
Hartley, W. H., warden, 12 m. less Feb. at $1,440	1,320 00
Steventon, G., caretaker, May 1 to Oct. 31, less 1 d. June at $1,200	596 67
Williamson, W., warden	1,620 00
Cooks, $341.25; foremen, $802.50; labourers ,$2,619.52, less $566.59, board and stores supplied	3,196 68
Travelling expenses: J. M. Giddie, $63.05; C. Hack, $19.65; W. H. Hartley, $23.72; E. N. Russell, $153.79; W. Williamson, $45.35; sundries, $8.50	314 06
Payments under $1,000: electrical supplies, $101.28; express freight and cartage, $210.56; fire pump supplies and repairs, $1,008.35; hardware and tools, $212.17; lumber and building material, $185.97; machinery, $164.21; provisions, $531.86; sundries, $401.65	2,816 05

Jasper Park—Parc Jasper

Rogers, S. M., superintendent	2,700 00
Bigley, E. J., warden: $1,620; bonus, $54	1,674 00
Booker, T. E., clerk: 3 m. at $960, 9 m. at $1,020; less ½ d. in Nov., $1,003.58; bonus, $314.56	1,318 14
Brasnett, E. S., warden: 9 m. at $1,560, 3 m. at $1,620; bonus, $84	1,659 00
Bryant, F. A., warden: Nov. 3 to Mar. 31 at $1,200; bonus, $106.07	599 40
Burrows, C. E., clerk-stenographer: 6 m. to Mar. 31 at $960, less 11½ d. Dec., $450.32; house allowance, $149.90; bonus, $98.93	699 15
Busby, G., warden	1,620 00
Charlton, G. H., senior account clerk, 6 m. at $1,500, 6 m. at $1,560	1,530 00
Davis, H. S., warden	1,620 00
Duncan, C., golf professional, 140 h. at 60c., June 1 to July 20 at $1,200	248 52

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Vote 290—Canadian National Parks—Con.—**Parcs nationaux du Canada**—Suite

Jasper Park—Con.—*Parc Jasper*—Suite

Fleming, G. R., clerk-stenographer: 3 m. at $1,080, July 1 to Nov. 9 at $1,140, $678.50; house allowance, $182.50; bonus, $108.85	969 85
Goodair, P. H., warden	1,200 00
Greentree, C. W., warden: $1,440; bonus, $206.87	1,646 87
Hawkes, W. G. N., warden 3 m. at $1,320, 9 m. at $1,440	1,410 00
Heckley, J. R., timekeeper: 234 h. at 45c., May 1 to Oct. 31 at $1,260	735 30
Hobbins, A. K., warden: July 5 to Mar. 31 at $1,200; bonus, $190.73	1,077 83
Keable, J., warden: 3 m. to Mar. 31, 1924, $300, less deductions, $106.95; bonus, $14.68	207 73
Key, M. J., stores clerk: $1,380; bonus, $186	1,566 00
Lynch, D., warden: 9 m. at $1,440, 3 m. at $1,560; bonus, $154	1,624.00
Langford, R. W., supervising warden, 6 m. at $1,920, 6 m. at $2,040	1,980 00
Less, H .W., clerk-stenographer: 6 m. at $1,020, 6 m. at $1,080; house allowance, $300; bonus, $186	1,536 00
Macklin, J. W., warden: 3 m. at $1,320, 9 m. at $1,440; bonus, $177	1,587 00
McDonald, E., warden: $1,620; bonus, $54	1,674 00
Morrison, W. W., warden: $1,440; bonus, $174	1,614 00
Nelles, A., warden	1,200 00
O'Hagan, F., physician, Nov. 1 to Mar. 31 at $200	83 30
Popey, W., caretaker, 1,770 h. at 45c	796 50
Pratt, F. W., warden	1,320 00
Provincial Treasurer of Alta., 11 m. at $2,000 (salary of A. B. Campbell)	1,833 26
Riley, R. D., stableboss, $1,500, less 2 d. in Sept	1,491 67
Simmons, E., warden, May 28 to June 30 at $1,200	112 90
Simpson, P. E., warden: 7 m. to Oct. 31 at $1,620; bonus, $31.50	976 50
Snape, J. B., assistant engineer	2,220 00
Stevenson, R., caretaker, 39 h. at 45c	17 55
Sullivan, E. A. E., instrument man: 6 m. at $1,380; 6 m. at $1,440, less 1 d. Jan.; bonus, $179.53	1,585 66
Sivik, F., warden: $1,620; bonus, $54	1,674 00
Wells, F. L., warden: Oct. 26 to Mar. 31, 12 d. in Dec., at $1,200; bonus, $103.34.	583 98
Blacksmiths, $1,705.20; carpenters, $316.83; cooks, $404.56	2,426 59
Electricians, $457.58; foremen, $1,288.30; subforemen, $3,131.35	4,877 23
Garage mechanics	1,785 48
Labourers, etc., $50,373.02, less, $1,891.40; board and stores supplied	48,481 62
Travelling expenses: F. A. Bryant, $41.25; P. H. Goodair, $70.40; R. W. Langford, $48.02; W. P. Lindsay, $31.50; E. J. H. McDonald, $49.95; J. W. Macklin, $58.50; T. H. Morris, $34.80; F. A. Nelles, $28.65; F. W. Pratt, $50.30; S. M. Rogers, $103.70; F. Sivik, $77.25; various employees under $25, $283.87.	878 19
Canadian National Railways: express and freight, $2,547.32; telegrams, $118.04; sundries, $22.75.	2,688 11
Imperial Oil Ltd., Edmonton: gasoline, $1,142.52; oil, $382.13; oil drums, $180.16; freight, $324.94.	2,029 75
Jasper Park Motors: Dodge touring car, $1,510; Ford runabout car, $481.43; freight, $140.20; sundries, $30.30.	2,161 93
Marshall Wells Alberta Co., Edmonton: hardware and tools, $415.66; kitchen utensils, $208.66; plumbers supplies, $118.17; roofing and building supplies, $301.89; sundries, $134.79; total, $1,179.17, less $3.67, express	1,175 50
National Steel Car Corporation, Toronto, Ont., railway dump cars	6,693 22
Northern Electric Co. Ltd., Calgary: electrical supplies and repairs, $110.93; telephone sets, $188.65; telephone wire, $954.87; sundries, $54.40	1,308 85
Northern Seed Co. Ltd., Edmonton: hay, $1,003.60; straw, $299.45; overpayment refunded to Casual Revenue, 1925-26, $1; total, $1,304.05, less $362.38, freight.	941 67
Watson Jack & Co., Ltd., Montreal: fire pump supplies and repairs, $5,815.35; hose and couplings, $1,982.80; sundries, $1.57.	7,799 72

Vote 290—Canadian National Parks–Con.—Parcs nationaux du Canada–Suite

Jasper Park–Conc.—Parc Jasper–Fin

Payments under $1,000: agricultural implements, etc., $705.79; automobile and horse hire, $550; automobile repairs, etc., $757.69; blacksmithing, $215.61; board, provisions and horsefeed, $2,584.97; cartage, etc., $104.52; casings and tubes, $439.12; coal, $548.66; dynamite, $464; electrical supplies, $438.39; hardware and tools, $941.30; harness repairs, $475.17; hay, $2,279.71; iron, $122.14; kitchen utensils, $251.93; lumber and building material, $1,449.11; packers, $415.90; painters' supplies, $449.57; plumbers' supplies, $645.56; postage, $135.84; road grader, $582; stoves, $196.64; tents, $266.40; tires, $207.60; wire, $113.55; sundries, $695.32; total, $16,045.49, less freight, $717.04.	15,328	45

Kootenay Park—Parc Kootenay

Blakley, J. S., relief caretaker, 50 h. at 45c	22	50
Gordon, A., caretaker, $960, overtime at 45c. per h., $81	1,041	00
Holmes, W. N., temporary warden, 446 h. at 45c	200	70
McVey, J. O. caretaker, 188 h. at 45c	84	60
Carpenters, $343.60; motor mechanics, $149.97; subforemen, $510.03	1,003	60
Labourers, etc., $4,377.21, less $495.60, board and stores supplied	3,881	61
Travelling expenses: A. L. Allison, $33.15; C. G. Childe, $37.25; G. E. Hunter, $36.86; H. J. Jones, $100.91; J. J. Meredith, $62.25; A. H. Reeve, $32; R. S. Stronach, $91.15; T. E. Tanner, $25; J. R. Warren, $94.05; various employees under $25, $124.19	636	81
Orr, L. C., Banff, Alta., Dodge delivery car	1,490	00
Payments under $1,000: automobile repairs, etc., $279.20; bathing suits and uniform, $119.50; batteries, $613; board and lodging, $129; express and freight, $125.07; fire pump supplies and repairs, $1,490.16; gasoline and oil, $363.97; hardware and tools, $125.23; hay, $200; hose, $323.65; hydraulic ram, $121.75; hose, $807.15; lumber and building, supplies, $870.11; office supplies, $98.66; piping, $494.19; provisions, $541.55; wintering horses, $110; sundries, $645.38.	7,457	57

Point Pelee Park, Ontario—Parc de Pointe Pelée, Ontario

Conover, F. H., superintendent	200	00
Finlayson, G.: warden, $1,620; bonus, $54	1,674	00
Pay lists of labourers, etc.	710	05
Finlayson, G., motor mileage, 744 miles at 10c., 84 miles at 11c	83	64
Small payments	143	32

Revelstoke Park, B.C.—Parc Revelstoke, Colombie-Britannique

Maunder, F. E., superintendent	2,100	00
Edwards, T., assistant warden, Sept. 15 to Nov. 15 at $1,200	203	33
Moore, W., warden: $1,620; bonus, $54	1,674	00
Blacksmiths, $191.60; cooks, $109.07	300	67
Drillers, $613.25; foremen, $268.80	882	05
Labourers, etc., $8,259.44, less $337.05, board and stores supplied	7,922	39
Payments under $1,000: automobile repairs, $500.76; coal and wood, $235.64; fire hose, $208.96; gasoline and oil, $176.09; hardware and tools, $458.24; house and office rental, $645; fire pump supplies and repairs, $1,134.75; lumber and building material, $217.66; provisions, $435.26; sundries, $359.07	4,371	43

Rocky Mountains Park, Banff—Parc des Montagnes Rocheuses, Banff

Stronach, R. S., superintendent, (salary paid from Civil Government salaries)		
Allison, A. L., warden: $1,200; bonus, $258	1,458	00
Ball, Mrs., relief operator, 44 h. at 35c	15	41
Barber, C. W., caretaker, 1016 h. at 45c	457	20
Bingay, K. H., senior clerk: $1,500; bonus, $154	1,654	00
Bollans, Mrs. A., seamstress: April 1-19 at $960; April 20 to Feb. 28 at $1,020; Mar. 80 h. at 40c.; bonus, $272.14	1,235	97
Brown, Miss E., relief operator, 554½ h. at 35c	194	08

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 290—Canadian National Parks–Con.—Parcs nationaux du Canada–Suite

Rocky Mountains Park, Banff–Con.—*Parc des Montagnes Rocheuses, Banff*–Suite

Brown, Miss B., relief operator, 536½ h. at 35c	187 77
Brown, E., stores clerk: 3 m. at $1,080, 9 m. at $1,140; bonus, $315	1,440 00
Brown, J. R., caretaker-chauffeur: $1,200; bonus, $258	1,458 00
Brett, R. H., physician	600 00
Bullard, L., public building engineman and caretaker, $1,200; bonus, $258	1,458 00
Caldwell, G., account clerk: Aug. 1 to Mar. 31 at $960; bonus, $210	850 00
Caldwell, G., electric light clerk, 892 h. at 45c	401 40
Child, C. G., assistant engineer, 9 m. at $2,460, 3 m. at $2,580	2,490 00
Chisholm, A., stableboss	1,500 00
Christie, J. M., warden, 9 m. at $1,200, 3 m. at $1,320	1,230 00
Closson, E., stores clerk, Aug. 1 to Nov. 29 at $1,200	396 67
Coulthurst, R. L., stores clerk: April 1 to Aug. 17 at $1,140; bonus, $119.40	551 50
Curran, J., warden: $1,620; bonus, $54	1,674 00
Davidson, T. A., clerk-bookkeeper: $1,320; bonus, $186	1,506 00
Dignall, J., senior clerk: $1,620; bonus, $54	1,674 00
Doe, J., caretaker, 165 h. at 45c	74 25
Ekstrum, O., warden	1,440 00
Farr, Mrs. M., telephone operator, 1,470 h. at 35c, Oct. 6 to Mar. 31 at $780	894 02
Fee, C. H., caretaker: 9 m. at $1,200, 3 m. at $1,260; bonus, $243	1,458 00
Fuller, C. C., warden: 9 m. at $1,440, 3 m. at $1,560; bonus, $154	1,624 00
Fuller, H. B., warden: 9 m. at $1,440, 3 m. at $1,560; bonus, $154	1,624 00
Fyfe, W. G., timber inspector: $1,800; bonus, $40	1,840 00
Galvin, D. F., warden: $1,440; bonus, $154 (not including house allowance, $60)	1,594 00
Garrett, Mrs. E. F., bath caretaker	360 00
Garrett, W., caretaker: $1,200; bonus, $186	1,386 00
Goodman, W. H., clerk-stenographer: $1,140; bonus, $315	1,455 00
Gordon, A., caretaker, (salary paid Kootenay Park) bonus	103 31
Harris, C., time-keeper: $1,260; bonus, $198	1,458 00
Higgett, Mrs. K., night operator, 30 h. at 35c	10 50
Hill, L. A., caretaker: at $1,200, less 2 d. Sept., 2 d. Oct.; bonus, $255.18	1,442 06
Holliday, E. I,. caretaker: 6 m. at $1,020, 6 m. at $1,080, bonus, $315	1,365 00
Horsfall, J., senior account clerk: $1,680; bonus, $50	1,730 00
James, J., warden: $1,620; bonus, $50 (not including house allowance, $60)	1,670 00
Jones, H. J., warden: 3 m. at $1,320, 9 m. at $1,440; bonus, $162 (not including house allowance $60)	1,572 00
Knowles, J., assistant caretaker, 535 h. at 45c	240 75
Latam, J. W., warden: 6 m. at $1,560, 6 m. at $1,620; bonus, $74	1,664 00
Leacock, H. W., senior stores clerk: 9 m. at $1,500, 3 m. at $1,560; bonus, $139.	1,654 00
Locke, Mrs. M., relief operator, 1,114½ h. at 35c	390 08
McAuley, C. H., general construction foreman	2,400 00
McCowan, J., account clerk: $1,080; bonus, $315	1,395 00
McTrow, D. K., warden: 9 m. at $1,200, 3 m. at $1,260; less $180, pay and allowance, bonus $243	1,278 00
Meredith, J. J., warden: 9 m. at $1,440, 3 m. at $1,560; bonus, $154	1,624 00
Moore, R. B., caretaker, Jan. 3 to Mar. 31 at $840	205 48
Morland, R. S., clerk-stenographer: 6 m. at $1,020, 6 m. at $1,080; bonus, $315.	1,365 00
Mumford, L. S., fish warden: 3 m. at $1,200; bonus, $64.50	364 50
Nayhor, J., warden: 9 m. at $1,320; 3 m. at $1,440; bonus, $183	1,533 00
Ness, Miss J., telephone agent operator: $1,140; 8½ h. at 35c	1,142 97
Noble, W., caretaker: $1,200; bonus, $258	1,458 00
Nurcombe, L. J., account clerk, Sept. 15 to Mar. 31 at $960	522 67
Peyto, E. W., warden: 9 m. at $1,440, 3 m. at $1,560; bonus, $154	1,624 00
Peyto, W., warden: $1,620; bonus, $54	1,674 00
Phillips, C. V., warden: $1,620; bonus, $50 (not including house allowance $60)	1,670 00
Provincial Treasurer, Alta., Hunter, G. E. Police Magistrate, 11 m. at $2,600	2,383 26
Reeve, A. H., electrician	1,800 00
Sanson, N. B., curator	1,260 00
Sibbald, H. E., Dominion Parks Inspector	2,220 00
Staple, Mrs. A. T., junior clerk	900 00
Staple, Miss J., assistant gate keeper, 4 m. to Oct. 30 at $600	200 00

Vote 290—Canadian National Parks–Con.—Parcs nationaux du Canada–Suite

Rocky Mountains Park, Banff–Con.—Parc des Montagnes Rocheuses, Banff–Suite

Stewart, E., senior account clerk: 3 m. at $1,680; bonus, $12.48 ..... 432 48
Stewart, Mrs. I., laundress, 1,345 h. at 40c 538 00
Stevens, B. D., caretaker, 6 m. at $1,020, 6 m. at $1,080; less pay and allowance paid by S.C.R. Jan. 27-30 ..... 1,042 00
Thomson, W. E., golf professional: 7 m. to Oct. 31 at $1,200; bonus, $108.50; (not including house allowance, etc., $180) 808 50
Wakelyn, E. M., engineering clerk: 3 m. at $1,260, 9 m. at $1,320; bonus, $104.88. 1,409 88
Walker, J., caretaker: 3 m. to June 30 at $1,200; bonus, $46.50 ..... 346 50
Warren, J. R., supervising park warden 2,040 00
Welby, A. E., junior engineer, 3 m. at $1,920, 9 m. at $2,040 ..... 2,010 00
Williams, Miss A., telephone operator: $780; bonus, $25.97; 14 h. at 35c 810 86
Wilson, W., caretaker, 5 m. at $1,200 ..... 500 00
Woodworth, J., caretaker, 140 h. at 45c 63 00
Woodworth, J. F., sanitary inspector, 2,832 h. at 45c 1,274 40
Woodworth, P. G., warden, 9 m. at $1,200, 3 m. at $1,320 ..... 1,230 00
Wright, A., warden: $1,620; bonus, $50 ..... 1,670 00
Blacksmiths, $2,444.56; bricklayers, $147.70; bucket loader engineers, $741 ..... 3,333 26
Carpenters, $949.30; cooks and assistants, $2,405.73 ..... 3,355 03
Foremen, $563.70; garage mechanics, $3,879.05; garage assistants, $939.40 ..... 5,382 15
Painters, $307.15; roller engineers, $1,495.94 ..... 1,803 09
Subforemen, $6,331.87; truck drivers, $6,889.49 ..... 13,221 36
Labourers, etc., $96,281.07, less $12,134, board and stores supplied 84,147 07
Travelling expenses: C. G. Childe, $31.80; J. M. Christie, $27.30; R. F. Howard, $253.50; G. E. Hunter, $40.45; J. W. Latam, $117.80; D. McTrow, $324.80; N. B. Sanson, $122.05; R. S. Stronach, $143; J. R. Warren, $65.50; J. A. Wood, $358.29; J. F. Woodworth, $64.95; P. G. Woodworth, $194.10; various employees under $25, $205.33 ..... 1,948 87
Ashdown, (J. H.) Hardware Co., Calgary: dynamite, $460.05; hardware and tools, $1,378.20; paints and supplies, $192; plumbing supplies, $162.75; sundries, $249.78; total, $2,442.78, less $6.66 express and freight 2,436 12
Burns P. & Co., Calgary: provisions, $3,584.29; sundries, $25 ..... 3,609 29
Canadian Pacific Railway Co.: air compressor, $135; cost of operating electric light plant at Barkhead, $15,122.21; freight, $3,458.98; portable testing Watt meter, $190; telegrams, $190.75; sundries, $18.30 ..... 19,115 24
Canmore Coal Co., Ltd.: coal, $4,268.80; electric lighting, $2,552.47 ..... 6,821 27
Cascade Trading Co., Banff, provisions 1,729 60
Crane Ltd., Montreal, Que.: 6-inch water pipe, $1,262.14; freight, $674.16 ..... 1,936 30
Crown Feed & Produce Co., Calgary: hay, $4,838; oats, $320; various feed, etc., $89.48; less $649.53 freight 4,597 95
Hopkins, F. H. & Co., Ltd., Montreal, Que., 3 dump wagons 1,020 00
Imperial Oil Ltd., Calgary: gasoline, $3,930.78; various oils and grease, $368.20; sundries, $9 ..... 4,307 98
Metals, Ltd., Calgary, Alta.: hardware and tools, $296.36; iron, $224; plumbers' and steam fitters' supplies, $473.04; sundries, $19.43; less express and freight, $5.86 ..... 1,006 97
Northern Electric Co., Calgary: batteries, $226.02; electrical supplies, $985.03; service meters, $518.23; telephone supplies, $440.75; wire, $481.22; sundries, $3.26; less express, 60c. 2,653 91
Standish & Son, Banff: lumber and building material, $1,163.26; sundries, $10.82; less $178.42 freight charges 995 66
Watson, Jack Co., Ltd., Montreal, fire pump supplies and repairs 1,573 47
White Dane & Co., Banff: provisions, $4,724.21; sundries, $380.62 ..... 5,104 83
Payments under $1,000: automobile repairs and supplies, $3,194.40; care of J. Arychuk in Central Alberta Sanitarium, $528; casings and tubes, $1,917.20; clover seed, $326.50; commission and postage, $743.19; drugs, etc., $358.23; electrical supplies, $899.13; express and freight, $299.77; hardware and tools, $387.39; harness and repairs, $470.69; hay, $856.82; horse meat for Zoo, $159.60; hose, $1,489.30; lumber and building material, $917.28; machinery and repairs, $412.81; meals, $111.10; oats, $120; oil, $972.55; painting supplies and repairs, $429.67; photo supplies and stationery, $121.35; plumbing supplies

Vote 290—Canadian National Parks-Con.—Parcs nationaux du Canada-Suite

Rocky Mountains Park, Banff-Conc.—Parc des Montagnes Rocheuses, Banff-Fin

Payments under $1,000—*Conc.* and repairs, $1,456.27; progress final payment to R. F. Howard, $295.13; provisions, $2,135.63; services rendered Mrs. Chas. Clewley, $454.25; soap, $219.51; stoves and repairs, $257.35; taxidermy, $95; telephone calls, etc., $512.72; towels, $520.02; transportation of horses, $379; typewriter repairs, $100.30; uniforms and bathing suits, $874.72; wagon repairs, $495.60; wintering and pasturing horses, $417.30; sundries, $929.13	23,856 91

St. Lawrence Islands Parks—Parcs des îles du Saint-Laurent

Caretakers—	
Bourette, A. F., Morrisburg: 3 m. at $120, 9 m. at $360; travel, $14.97	314 97
Conway, J. B., Kingston, July 24 to Mar. 31 at $200	137 58
Ferris, T., Gananoque: 9 m. at $150, 3 m. at $325, 1 m. Dec., extra duties, $10	203 75
Glover, T., Lansdowne	150 00
Manor, J., Mallorytown	100 00
Meggs, A. E., Gananoque, 6 m. to Sept. 30 at $175	87 50
Root, D. E., Grenadier Island	125 00
Timlock, J., Brockville	200 00
Truesdell, A., Lansdowne	150 00
Carpenters, $129; labourers, $564.90	693 90
Cartage and freight, $96.80; lumber and building material, $266.15; paint and supplies, $308.98; plumbers supplies, $459.75; sundries, $716.13	1,847 81

Vidal's Point Park—Parc de la Pointe Vidal

Caretaking: Katepwa Beach Ltd., 6 m. at $40, 6 m. at $10	300 00
Building slides and diving platform, $550; sundries, $124.45	674 45

Waterton Lakes Park—Parc des lacs Waterton

Bevan, G. A., superintendent, April 1 to June 4 at $2,100	373 33
Binnie, A. S., clerk-stenographer, Aug. 1 to Mar. 31 at $960	640 00
Bower, A., warden: $1,620; bonus, $54	1,674 00
Fraser, D. A., warden: April 22 to Aug. 25, 12 d. Nov. at $1,200; bonus, $156.95	607 79
Gladstone, J. W., warden: $1,620; bonus, $50	1,670 00
Holroyd, J. C., warden: 9 m. at $1,560; 3 m. at $1,620; bonus, $84	1,659 00
Jones, J., stenographer-bookkeeper, 6 m. at $1,080, 6 m. at $1,140	1,110 00
Knight, H., supervising warden: 3 m. at $1,800, 9 m. at $1,860	1,845 00
MacKenzie, H. J.: chauffeur, 2 m. at $1,200; automobile mechanic, 6 m. 20 d. Feb. at $1,680, 19 d. Jan	1,225 81
Morris, S. J., automobile mechanic, 2 m. at $1,680	280 00
Blacksmiths, $590.55; carpenters, $1,579.70; cooks, $666.30; asst. cooks, $469	3,305 55
Foremen, $614.25; motor mechanics, $138.60; painters, $702.60; plumbers, $438.60	1,894 05
Subforemen, $2,051.50; stable foremen, $440	2,491 50
Labourers, etc., $11,517.71, less $3,404.25, board, etc., supplied	8,113 46
Travelling expenses: A. Bower, $76.35; J. T. Gladstone, $47.45; J. W. Gladstone, $33.50; J. C. Holroyd, $37.25; H. Knight, $451.84; H. J. McKenzie, $194.81; S. J. Morris, $25.33; Mrs. C. Smith, $21.35	887 88
Fraser McRoberts Co., Pincher Creek: paints, etc., $127.20; provisions, $1,269.95; sundries, $176.15	1,573 30
Imperial Oil Ltd., Calgary: gasoline, $559.90; gasoline pump and tank, $300; sundries, $82.72	942 62
Payments under $1,000: automobile repairs and accessories, $622.40; bailing hay, $175.50; blacksmiths' supplies, $160.82; cartage, $106.20; casings and tubes, $170.77; chemical toilet equipment, $111.56; fire pump supplies and repairs, $1,153.80; harness supplies and repairs, $172.96; hay and oats, $912; freight, $168.32; hardware and tools, $336.56; lumber and building material, $1,484.84; machinery and repairs, $266.03; motor and gas tank, $165; painters' supplies, $373.69; plumbers' supplies, $417.58; provisions, $1,760.21; rental of lot, $180; telephone rental, supplies, etc., $238.89; tennis and gold equipment, $104.02; sundries, $756.55	9,837 70

Vote 290—Canadian National Parks–Con.—Parcs nationaux du Canada–Suite

Yoho Park—Parc Yoho

Russell, E. N., superintendent	2,700 00
Brown, I. H., warden: 3 m. at $1,560, 9 m. at $1,620; bonus, $64	1,669 00
Coppock, B., warden, 6 m. at $1,560, 6 m. at $1,620	1,590 00
Dewberry, J., warden: 6 m. at $1,560, 6 m. at $1,620; bonus, $74	1,664 00
Douglas, W. C., chauffeur, 2 m. at $1,320	220 00
Giddie, J. M., supervising warden: 3 m. at $1,740, 6 m. at $1,800, 18 d. Jan. at $1,800, 18 d. Mar. at $1,800; bonus, $36.33	1,545 53
Hack, C., senior clerk: $1,500; bonus, $154	1,654 00
Smith, C., chauffeur, 9 d. Sept., 1 d. Oct. at $1,320	36 55
Tocher, J., warden: 6 m. at $1,560, 6 m. at $1,620; bonus, $14.66	1,604 66
Wheeler, J., relieving warden, 6 d. at $3.75	22 50
Blacksmiths, $645; cooks, $598.12; foremen mechanics, $300	1,543 12
General foremen, $985; motor mechanics, $994.68; subforemen, $444.12	2,423 80
Labourers, etc., $11,228.02; less $1,606.86 for board, etc. supplied	9,621 16
Travelling expenses: B. Coppock, $28.35; J. M. Giddie, $109.37; G. Hill, $209.50; E. N. Russell, $95.35; J. Tocher, $30.65; various employees under $25, $23.85	497 07
Field Trading Co., Field, B.C.: blacksmiths' supplies, $115.05; hardware and tools, $321.15; provisions, $1,051.08; sundries, $166.98	1,654 26
Hamilton, A. C., Golden, B.C., Dodge touring car	1,675 50
Payments under $1,000: automobile repairs and accessories, $296.43; blacksmithing, $159.50; blasting supplies, $203.51; casings and tubes, $133.08; coal, $190; electric light, $84; express and freight, $499.05; fire pump supplies and repairs, $1,077.65; Ford car, $482.81; gasoline and oil, $605.27; hardware and tools, $220.04; hay, $497.10; postage, etc., $75; provisions, $587.27; signs, $115.50; wagon, $150.35; wintering horses, $303.78; sundries, $300.13	5,980 47

Highway Work—Travaux de voirie

Archibald, C., relief operator, various periods at $150 per m. (Sundays excluded)	719 66
Beattie, A. G., timekeeper, 5 d. in April at $1,320	18 33
Bird, E., assistant operator, various periods at $140 per m., $242.31, 1 m. at $145.	387 31
Black, R. L., resident engineer	1,920 00
Dick, T., timekeeper, April 1 to June 6, less ½ d. in June at $1,200	218 33
Lake, B. S., junior engineering clerk, 365 d. at $3	1,095 00
Linton, C. B., rodman, 10 d. Nov. at $2.75	27 50
McDonald, D., assistant operator, arrears for 1923-24	15 20
McGregor, J. G., instrumentman, 106 d. at $4.25	450 50
Mellish, J. F., resident engineer, April 1 to Mar. 7 at $2,100	1,964 52
Mitchell, J. H., resident engineer	2,100
Montgomery, D. G.: field draughtsman, April 1 to Sept. 30 less 1 d. at $3.75; engineering clerk, Oct. 1 to Mar. 31, less 6 d., 176 d. at $3.75	1,342 50
Oxborough, W.: junior engineering clerk, April 1 to Sept. 30, 183 d. at $3; field draughtsman, Oct. 1 to Mar. 31, 182 d. at $3	1,095 00
Robertson, A. I., resident engineer, Nov. 1-28 at $2,100	163 33
Smith, E., chief operator, $1,980; extra time, $6.94; arrears, 1923-24	1,997 86
Underwood, R. M., engineering clerk, at $4.50 per d	1,642 50
Watson, H., assistant operator, 41 d., $243; 9 m. 7 d. to Mar. 31 at $145, $1,345.60; arrears 1923-24, $23.06	1,611 66
Watters, A. G., assistant operator: 2 m. at $140, 10 m. at $145; extra time, 1 d. April, $5.38; arrears 1923-24, $10.81; less 12 d. in Nov. $69.60	1,676 59
Blacksmiths, $3,142.37; carpenters, $10,783.20	13,925 57
Cooks, $5,394.01; asst. cooks, $2,003.23; electricians, $119.71	7,516 95
Foremen, $8,895.77; motor mechanics, $2,740.66; painters, $453.80	12,090 23
Plumbers, $212.10; stone masons, $1,798.63; subforemen, $6,022.50	8,033 23
Steam engineers, $994.08; teamsters and teams, $25,076.90	26,070 98
Truck drivers, $4,609.13; labourers, etc., $87,565.39, less $38,115.14, board, etc., supplied, $49,450.25	54,059 38
Payments at 5c. per h. to labourers acting as first aid	123 85

Vote 290—Canadian National Parks—Con.—Parcs nationaux du Canada—Suite

Highway Work—Con.—*Travaux de voirie*—Suite

Travelling expenses: J. H. Atkinson, $67.95; A. C. Beattie, $100.05; E. Bird, $68.05; R. L. Black, $951.43; A. W. Chadwick, $352.30; S. C. Duffy, $161.20; R. H. Goodchild, $64.85; B. G. Hamilton, $120.70; R. A. Kimpton, $31.85; B. S. Lake, $600; J. F. Mellish, $483.87; J. H. Mitchell, $723.59; D. G. Montgomery, $600; W. M. Oxborough, $600; S. O. Roberts, $815.67; A. I. Robertson, $573.85; E. J. Scovil, $151.25; P. W. Simons, $46.65; J. N. Stinson, $1,157.25; R. M. Underwood, $648.95; J. M. Wardle, $1,073.22; various employees under $25, $65.70	9,458 38
Ashdown (J. H.) Hardware Co., Calgary: blasting supplies, $779.33; express and freight, $106.25; hardware and tools, $694.46; lumber and building material, $511.36; plumbers' supplies, $118.62; wagon repairs, $165.65; sundries, $96.68..	2,472 35
Burns, P. & Co., Ltd., Calgary: express and freight, $75.52; provisions, $10,168.16	10,243 68
Canada Cement Co. Ltd., Calgary, cement	2,136 00
Canadian Northern Railway: express, freight and telegrams, $2,509.55; labour unloading cars, $150	2,659 55
Canadian General Electric Co. Ltd., Toronto: electric drill and heaters, $739.36; electrical supplies, $417.54; plumbers' supplies, $104.13; sundries, $13.48....	1,274 51
Canadian Pacific Railway Co.: freight, $1,217.14; telegrams, $475.87; sundries, $7.55	1,700 56
Cascade Grocery, Banff: provisions, $1,293.17; sundries, $13.97	1,307 14
Crown Feed and Produce Co., Calgary: hay, $409.23; oats, $960	1,369 23
Gormans Ltd., Edmonton: carbide and coke, $225.90; express and freight, $165.87; grates and lamps, $100.80; rental of concrete mixer and hoisting engine, $959,	1,451 57
Hayward Lumber Co., Ltd., Jasper, Alta.: lumber and building material, $1,240.80; sundries, $60.37	1,301 17
Heffernon Lumber Co., Edmonton, lumber, $2,730.17, less freight, $217.98	2,512 19
Herdman & Johnson, Olds, Alta., hay	1,162 52
Hopkins, F. H. & Co. Ltd., Montreal, Que.: road grader, $557.70; wagons, $2387; sundries, $20.45; less freight, $522.02	2,443 13
Imperial Oil Co., Ltd., Calgary: cartage and freight, $299.70; gasoline, $2,449.27; painters' supplies, $778.85; sundries, $66.28	3,594 10
Magnet Store, Banff: provisions, $1,886.42; sundries, $123.14	2,009 56
Manitoba Bridge and Iron Works, Ltd., Winnipeg, iron work for Athabasca river bridge	1,501 00
McDonald & Mason, Jasper: express and freight, $99.29; provisions, $11,467.12; sundries, $134.61	11,701 02
Motor Sales Ltd., Calgary: Dodge touring car, $1,450; sundries, $11.40	1,461 40
Pitts, J. C., Invermere, B.C.: provisions, $1,038.90; sundries, $11.91	1,050 81
Standish & Son, Banff: hardware and tools, $193.95; lumber and building supplies, $801.40; painters' supplies, $200.10; sundries, $114.02	1,309 47
Unwin, A., Banff: lumber and building material, $3,301.70; freight, $172.70	3,474 40
Vancouver Engineering Works: iron work for Rocky River Bridge, $1,996.22; freight, $131.17	2,127 39
Western Canada Flour Mills, feed oats	1,367 50
Payments under $1,000: Automobile hire, $120; automobile repairs and accessories, $1,826.44; balance contract for supply and erection of turbines for Cascade electric light plant, $250; blasting supplies, $539.25; board, $178; coal and wood, $1,604.15; electrical supplies, $542.78; express and freight, $739.06; final payment on contract for supply and installation of wood-stove pipe at Cascade Power Development, $223.15; final progress payment on contract for supply and installation of steel pen stock surge tanks, etc., Cascade Power Project, $200; gasoline and oil, $160.65; hardware and tools, $1,467.30; hay, $2,041.95; heaters and ranges, $246.99; hire of concrete mixer, $600.97; horse feed, $162; iron, $406.01; kitchen utensils, $352.38; long distance calls, $156.05; lumber and building material, $3,414.76; machinery and repairs, $1,491.57; painters' supplies, $274.41; photographic supplies, $121.15; plumbing and supplies, $765.96; provisions, $2,654.51; storage, $384.75; steam boiler and tractor rental, $673.33; stonetex, $580.05; tires and tubes, $1,658.08; transformers, $383.38; wintering horses, $125; sundries, $1,135.26; total, $25,479.34, less freight, $1,363.59	24,115 75

Vote 290—Canadian National Parks–Conc.—Parcs nationaux du Canada–Fin

Highway Work—Conc.—Travaux de voirie—Fin

McLaren Construction Co., Jasper Highway Contract, progress payments.....		8,537 34
McPherson & Beam, Mount Revelstoke Highway Contract: cooking utensils, tools and equipment.....		594 75

Adjustments—Rectifications

Balances in the hands of superintendents, etc., Mar. 31, 1925: A. Coxford, Elk Island, $2; A. Driscoll, engineer, 40c.; A. W. Gray, highway engineer, $1; W. E. McTaggart, Buffalo park, $10.21; F. E. Maunder, Revelstoke park, 50c.; C. A. Papineau, Fort Lennox, $70.09; S. M. Rogers, Jasper park, 49c.; E. N. Russell, Yoho, $1.84.....		86 53
Balance due superintendents, etc., Mar. 31, 1924: L. J. Blanchet, Fort Chambly, $41.88; F. H. Conover, Point Pelee, $105; J. H. Coyne, $12.68; H. E. Sibbald, Buffalo park, $63.23; J. M. Wardle, highway engineer, $5.11....		227 90
Balances refunded to Casual Revenue in 1925-26: L. J. Blanchet, Fort Chambly, $23.63; A. F. Bourette, St. Lawrence Islands park, $5.03; J. H. Byrne, Ottawa, 50c.; F. W. Howay, New Westminster, $14.30; W. G. Webb, Fort Wellington, $34.83		78 29
		1,012,555 01
LESS—		
Balances in the hands of superintendents, etc., Mar. 31, 1924 (see A.G.'s report, page K—80, 1923-24).....	16 44	
Balances due officials, Mar. 31, 1925; H. E. Sibbald, Buffalo park, $167.43; Dr. J. C. Webster, Historic Sites board, $3.60	171 03	
Supt. Glacier park, Can. Pac. Ry., cost of fighting fires.....	7 50	
Supt. of Jasper park: Can. Nat. Rys., one-half of expenses on water line, $139; fighting fires, $178.05; R.C.M. Police for electric light supplied, $22.50; feed supplied impounded horse, $17	356 55	
Supt. Rocky Mt. park: refund *re* expenses recharging chemical toilets incurred in 1923-24, erroneously credited to the appropriation instead of casual revenue, $416.03; Great War Veterans' Association, for one chemical toilet, $103.32; C. Clewley, hospital expenses of Mrs. Clewley ($225), $50 on account.....	569 35	
Supt. of Waterton Lakes park, board and meals supplied C. M. Walker, D.L.S.....	105 35	
Chief engineer, J. M. Wardle: meals supplied R.C.M. Police, etc., $194.15; gasoline and oil sold, $80.36; Can. Pac. Ry. Co., refund overpayment for electrical energy supplied residents of Banff, $27.35.....	301 86	
Expenses shipping animals as follows: city of Fort William, $127.36; city of St. Louis, $90.43; city of Oshawa, $235.35; city of Seattle, $233.90; city of Toronto, $105.22; State of Washington, $41.27; Zoological Society of Scotland, $589.93	1,423 46	2,951 54
		$1,009,603 47
Charged to respective votes as follows:—		
Part vote 290, Canadian National Parks.....	997,546 86	
Vote 363, Provisional Bonus Allowance.....(Page K—106)	12,056 61	
	$1,009,603 47	

Vote 290—Migratory Birds Convention Act
Loi conventionnelle des oiseaux migrateurs

Salaries at Ottawa..... .....(Page K—34)	4,620 00
Travelling expenses of Ottawa officials: L. H. dePuyjalon, $572.02; H. Lloyd, $35.45	607 47
Bird wardens, game officers, etc.—	
Adams, A., special game officer, Chatham, N.B.: April 1 to June 14, Sept. 17 to Nov. 15 at $1,080; bonus, $116.38; motor mileage, $134.40; expenses, $173.23	823 01

Vote 290—Migratory Birds Convention Act—Continued
Loi conventionnelle des oiseaux migrateurs—Suite

Bird wardens, game officers, etc.—*Con.*—*Suite.*

Anderson, F. G., asst. bird warden, Penticton, B.C.: April 1 to May 7, Nov. 1 to Mar. 31 at $1,080; bonus, $32.18; motor mileage, $148.28; expenses, $77.65	818 43
Armstrong, M. W., special game officer: season, $200; camp equipment, $58.70; travelling expenses, $323.34	582 04
Barker, F. W., asst. bird warden, Sheffield, N.B.: 6 m. at $1,080, 6 m. (less Feb. 15 to Mar. 14) at $1,140; bonus, $290.03; motor mileage, $132.30; motor expenses, $114.96; board and travel, $834.96	2,391 85
Bayley, I. A., asst. bird warden, North Sydney, N.S.: 6 m. at $1,080, 6 m. at $1,140; bonus, $315; motor mileage, $648.94; board, travel, etc., $521.20	2,595 14
Bishop, J. G. R., bird warden, Etzikom, Alta.: 12 m., $125; expenses, $160.60.	285 60
Brown, A., asst. bird warden, Parry Sound, Ont.: May 12 to Mar. 31 at $125	110 92
Clements, A. A., asst. bird warden, Hebron, P.E.I.: April 1 to June 15 at $1,080; expenses, $118.38	343 38
Colbron, B., asst. bird warden, Windsor, N.S.: April 1 to June 30, Sept. 4 to Mar. 31 at $1,080; bonus, $259.88; board and travel, $1,255.09	2,405 97
Cook, G. I., caretaker, Bashaw, Alta	125 00
Darisse, L., asst. bird warden, St. Andre de Kamouraska, Que.: May 12 to July 31 at $1,080	238 06
DeVany, J. L., asst. bird warden, Annapolis Royal, N.S.: April 1 to Feb. 14, Mar. 16 to 31 at $1,320; bonus, $171.25; motor mileage and canoe hire, $171.80; board and travel, $745.93	2,304 30
Farley, F. L., asst. bird warden, Camrose, Alta	125 00
Foster, L. E., game warden, Grand Manan, N.B.: 18 d. at $3; sundry payments, $8	62 00
Glennie, A., asst. bird warden, Walsh, Alta	125 00
Hamilton, E., asst. bird warden, Seal Island, N.S	50 00
Haultain, C. F., special game officer, Seven Islands, Que., season, $200; boat hire, $90; travel, $369.13	659 13
Johnson, W., special game officer, Port Elgin, N.B.: April 1 to June 14, Sept. 17 to Nov. 15 at $1,080; bonus, $116.38; team hire, $138.25; patrol work, travel, etc., $94.70	748 33
Kennedy, K. S., asst. bird warden, Hampton, N.B.: Aug. 1 to Nov. 18 at $1,080; motor mileage, $124.50; board and travel, $248.74	697 24
Lewis, H. F., bird warden, Ottawa, 12 m. at $2,040; boatman and upkeep of boat, $322.70; marine engine, $749.04; provisions, $128.70; board and travel, $1,266.30	4,506 74
Loughlin, P., special game officer, Belmont, P.E.I.: April 1 to June 15 at $1,080; expenses, $134.70	359 70
McDougall, N., asst. bird warden, Summerside, P.E.I.: June 2 to Feb. 14, Mar. 15 to 31 at $1,080; bonus, $236.66; motor mileage, $661.10; board and travel, $402.39	2,111 50
McEachern, R., asst. bird warden, Savage Harbour, P.E.I.: April 1 to June 15 at $1,080; expenses, $42.80	267 80
MacFayden, J. G., asst. bird warden, Charlottetown, P.E.I., April 1 to June 15 at $1,080; expenses, $139.45	364 45
MacFayden, M., asst. bird warden, Canoe Island, P.E.I.: April 1 to June 14 at $1,080; expenses, $174.40	396 40
McKenzie, G. W., asst. bird warden, French River, P.E.I.: April 1 to June 15 at $1,080; expenses, $294	519 00
Miner, J., game warden, Kingsville, Ont	500 00
Montgomery, J. J., bird warden, Innisfree, Alta.: $125; expenses, $14.30	139 30
Morrison, T. W., asst. bird warden, Flat River, P.E.I.: April 1 to June 15 at $1,080; expenses, $51.05	276 05
Munro, J. A., bird warden, Oak Bay, B.C.: 12 m. at $2,040; camera and supplies, $218.96; stenographic service, $185.54; telephones and telegrams, $89.63; travelling expenses, $1,011.29; sundry payments, $193.56	3,738 98
Nickerson, J. L., asst. bird warden, Mud Island, N.S	100 00
Oliver, S., bird warden, Labrador, Que.: season, $200; expenses, $511.54	711 54

Vote 290—Migratory Birds Convention Act—Concluded
Loi conventionnelle des oiseaux migrateurs—Fin

Bird wardens, game officers, etc.—*Conc.—Fin.*		
Pickles, F. W., asst. bird warden, Nictaux Falls, N.S.: June 4 to Oct. 31 at $1,080; bonus, $128.63; expenses, $216.35		785 98
Piddock, H. H., asst. bird warden, Campbell Lake, B.C., Nov. 1 to Dec. 31 at $1,080		180 00
Salsman, F. W., bird warden, Labrador, Que.: season, $200; expenses, $180.67.		380 67
Stubbert, D., asst. bird warden, Kegaska, Que., June 10 to Mar. 31 at $125...		101 07
Tracy, H., special game officer, Lakeville, N.B., 15 d. at $3		45 00
Tufts, R. W., bird warden, Wolfville, N.S.: 12 m. at $2,040; special patrols, $593.05; telephones and telegrams, $353.51; postage and exchange, $115.09; travelling expenses, $2,208.82; sundry payments, $112.91....		5,423 38
Walker, A. I., bird warden, Lac La Biche, Alta.: $125; boat hire and travel, $172.90		297 90
Williams, H. E., asst. bird warden, Ministik Lake, Alta., April 23 to Mar. 31 at $125		117 40
Yonge, F., asst. bird warden, Arichat, N.S.: June 16 to Oct. 31 at $1,080; expenses, $334.70		739 70
General expenses—Dépenses en général—		
Dept. Public Printing and Stationery, stationery, printing, etc		5,631 63
Can. Government Motion Picture Bureau, expenses, photographing, etc...		1,071 01
Deputy Minister of Agriculture, Alta., trip, Edmonton to Ottawa and return		142 55
Small payments: advertising, $6; express and freight, $287.11; telegrams, $98 37; moving picture photographing expenses, $315.77; binoculars, 3 prs., $165; motor and repairs for boat, $183 40; trapping and banding geese, $117; assistance for game wardens. $75; fishing licenses, $50; premiums on bonds, $33,48; sundries, $44,95		1,376 08
Adjustments—Rectifications		
Balances due wardens, Mar. 31, 1924, see A.G.'s Report of 1923-24, page K—66.		254 26
Balances deposited to the credit of Casual Revenue in 1925-26: B. Colbran, $104.55; H. F. Lewis, $81.43; T. W. Morrison, $54.57; S. Oliver, $50		290 55
Balances held by wardens to be accounted for in 1925-26: A. Adams, $12.65; B. Colbran, $10; K. S. Kennedy, $1; F. W. Pickles, $233.65; J. A. Weir, $10; R. B. Willis, $128.12		395 42
		51,941 93
LESS—		
Balances due on Mar. 31, 1924, see A.G.'s Report, 1923-24, K—66	288 29	
Balances due wardens Mar. 31, 1925: F. G. Anderson, $52.56; T. A. Bayley, $68.03; J. L. DeVany, $1.70; N. A. McDougall, $13.49; J. A. Munro, $120.33; R. W. Tufts, $30.53.	286 64	574 93
Total		$ 51,367 00
Charged to Respective Votes as follows:—		
Part Vote No. 290—Migratory Birds Convention Act	49,700 61	
Part Vote No. 363—Provisional Bonus Allowance. Page K—106	1,666 39	
	$ 51,367 00	

Vote 290—Maps, Plans, Publications, etc.
Cartes, plans, publications, etc.

Salaries at Ottawa	(Page K—35)	48,282 90
Travelling expenses: F. H. Kitto, $2,142.90; F. V. Seibert, $35.45; J. White, $355.18		2,533 53
Canadian Kodak Co., Limited, Toronto, photographic supplies		2,576 14
Department of Public Printing and Stationery, printing, stationery, etc		70,964 47

Vote 290—Maps, Plans, Publications, etc.—Concluded
Cartes, plans, publications, etc.—Fin

Instruments Limited, Ottawa: blue print paper, $2,088.36; sundry photographic supplies, $53.20	2,141	56
Sutherland & Parkins, Ottawa: photo paper, $2,890.33; lantern slide plates, $197.20; binding strips, $192; sundries, $6.20	3,285	73
Photostat Corporation, Providence, photographic supplies	1,021	86
Payments under $1,000: advertising, $350; drafting supplies, $357.50; drugs, chemicals, etc., $329.63; express and freight, $791.97; hardware, etc., $150.27; lumber, $347.79; map rollers, $396.85; sheeting, etc., $623.77; photographic supplies, $1,710.68; sundry items, $1,369.75	6,428	21
	137,234	40
LESS—		
Amounts received for maps, etc.: British Association for the Advancement of Science, $86; Canadian Engineers' Standard Association, $13.42; Department of Agriculture, $402.24	501	66
Total	$ 136,732	74

Vote 290—Costs of Litigation and Legal Expenses
Frais de litige et d'hommes de loi

Legal fees—Honoraires d'hommes de loi—		
Burns & Mavor, Calgary, $108.82; Ford, Miller & Harvie, Calgary, $178.08.	286	90
Donald, Mason, White & Foulds, Toronto. Bonanza vs. the King	2,607	58
Hugg, Johnston & Garson, Ashern, Man., $111.14, costs for defendant, $71.90	183	04
Jackson, M. B., Victoria, $127.43; Kerr and Parker, Kamloops, $135.50	262	93
McArdle, I. W., Calgary, $103.95; McMurray, M. B., Winnipeg, $243.21	347	16
Payments under $100	962	36
Membership fees in the Law Society of Upper Canada, 1924-25, for T. L. Cory and W. M. Cory	40	00
Registrar's fees	6	07
Total	$ 4,696	04

Vote 290—Ordnance Lands: Salaries and Expenses
Terres de l'artillerie: Traitements et dépenses

Salaries at Ottawa (Page K—35)	8,865	00
Caretakers of Ordnance lands: Grand Falls, N.B., E. Ouellette, $200; Tenby Bay, Ontario, $20	220	00
Bartley, T. H., chief of party: return trip from Ottawa, to Toronto, $19.15, to Sarnia, $31.15; use of own car at 10c. per mile, $360.50; living allowance, 27 d. at $5, 113 d. at $4, assistants, 113 d. at $3, 168 d. at $4; road labourers, $192.90; team hire, $382	2,583	70
Department of Public Printing and Stationery, printing, stationery, etc	462	90
Miscellaneous: concrete markers, survey posts, etc., $300.48; registrar's fees, $50.77; taxes, City of Ottawa, 1923 and 1924, $488.82, South Westminster, B.C., dyking scheme, $398.20; sundries, $105.07	1,343	34
Total	$ 13,474	94

Vote 290—Compassionate Allowance—Allocation de commisération

Mrs. E. S. Forbes, one-half of husband's salary	$ 1,050	00

Vote 290—Alpine Club of Canada—Club Alpin du Canada

Grant	$ 1,000	00

Vote 290—Defalcation of A. C. Oxley, Seed Grain Collector
Déficit de A. C. Oxley, collecteur de graines de semence

Receiver General, amount paid by Jacob Schneider in November, 1917	$	334 55

Vote 468—Removal of Settlers from Drought Stricken Area
Déplacement des colons de la zone affectée par la sécheresse

Alberta Province, share of freight charges		9,266 28
Saskatchewan Province, share of freight charges		2,220 84
Total	$	11,487 12

Superannuation No. 4—Loi de retraite du Service public, 1920

Detailed under Finance Department, Part F	$	41,287 28

Vote 315—Unforeseen Expenses—Dépenses imprévues

Canadian Exhibition at Wembley, England— Sellwood, Micklewright and Toupin, London: printing booklets "Canada the Playground of the Empire," 108,861 copies, $4,796.80; illustrations for booklet, $155.65; office furniture, $191.25; sundry items, $53.50	$	5,197 20

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Bonus paid to employees—Civil Government Salaries (Page K— 25)		26,834 95
Bonus paid to employees—Civil Government Contingencies (Page K— 25)		84 87
Bonus paid to employees at Ottawa, outside votes		36,727 05
Bonus paid to outside employees, Topographical Surveys (Page K—40)		813 79
Bonus paid to outside employees, N.W.T., Northwest Game Act (Page K— 58)		795 42
Bonus paid to outside employees, Dominion Lands (Page K— 68)		15,637 91
Bonus paid to outside employees, Protection of Timber (Page K— 85)		17,591 43
Bonus paid to outside employees, Water Power (Page K— 90)		3,906 12
Bonus paid to outside employees, Canadian National Parks (Page K—102)		12,056 61
Bonus paid to outside employees, Migratory Birds (Page K—104)		1,666 39
		116,114 54
Less—Bonuses paid in error from salary vote, $37.83; refunded in error to bonus vote, $8.50.		46 33
		116,068 21
Less—Charged to School Lands (Page K—36)		4,527 17
	$	111,541 04

Miscellaneous: Gratuities to Families of Deceased Officers, C.S. Act, 1918
Divers: Gratifications aux familles de fonctionnaires décédés

Brock, Frank, accountant, gold commissioner's office, Yukon Territory		350 00
Deville, Dr. E. G., Director General of Surveys, Topographical Surveys branch.		900 00
Fowler, F. C., sr. clerk-bookkeeper, Mining Lands and Yukon Branch		280 00
Mace, Job, clerk, Dominion Lands, Edmonton		210 00
Marion, G. E., file clerk, Seed Grain		210 00
Smith, C. W., clerk-bookkeeper, Dominion Lands		220 00
Symes, Jno. A., asst. office engineer, Water Power and Reclamation		380 00
Vick, S. V., fish warden, Canadian National Parks		200 00
Total	$	2,750 00

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

RECAPITULATION OF SALARIES AND EXPENDITURES—RÉCAPITULATION DES TRAITEMENTS ET DES DÉPENSES

Votes	Salaries — Traitements	Other Expenses — Autres dépenses	Total
Civil Government Salaries	$1,392,936 52	.....	$ 1,392,936 52
Civil Government Contingencies	1,216 07	$ 84,296 04	85,512 11
Scientific Institutions—			
Dominion Observatory at Ottawa	24,963 07	13,113 99	38,077 06
Dominion Astrophysical, etc	8,063 38	8,372 04	16,435 42
Topographical	56,790 91	411,132 70	467,923 61
Investigations, reconnaissance, Geodetic astronomy, etc.	14,935 95	250,453 57	265,389 52
Compensation	.....	1,544 40	1,544 40
International Boundary	11,400 00	14,367 58	25,767 58
Government of the Northwest Territories—			
Salaries and expenses, etc	34,900 67	36,803 87	71,704 54
Wireless	23,690 88	105,297 86	128,988 74
Administration of N. W. Game Act	9,936 23	17,621 43	27,557 66
Explorations	34,498 43	73,655 01	108,153 44
Compensation Allowances	.....	5,000 00	5,000 00
Government of the Yukon Territory—			
Salaries and expenses	16,824 98	42,049 17	58,874 15
Grant to Local Council	.....	45,000 00	45,000 00
Grant for maintenance, etc	.....	70,000 00	70,000 00
Dominion Lands and Parks—			
Dominion Lands, salaries and contingencies	445,961 94	133,707 46	579,669 40
Board of Examiners	.....	1,910 95	1,910 95
Dominion Lands Surveyors Ass'n., Grant	.....	125 00	125 00
Protection of Timber, etc	592,466 33	498,143 79	1,090,610 12
Can. Forestry Ass'n., Grant	.....	4,000 00	4,000 00
Surveys and Investigations of Water and Power Resources, etc	321,704 40	159,418 10	481,122 50
Professional assistance re Int'l Boundary Waterways	3,897 17	.....	3,897 17
Lake of the Woods Control Board	1,680 00	7,207 04	8,887 04
World Power Conference	.....	13,831 54	13,831 54
Allowances for services re International Joint Com'n	2,000 00	.....	2,000 00
Western Can. Irrigation Ass'n., Grant	.....	1,000 00	1,000 00
Cypress Hills Water Users, Grant	.....	250 00	250 00
Canadian National Parks	229,227 87	768,318 99	997,546 86
Migratory Birds	18,409 08	31,291 53	49,700 61
Maps	48,282 90	88,449 84	136,732 74
Costs of Litigation, etc	.....	4,696 04	4,696 04
Ordnance Lands	9,085 00	4,389 94	13,474 94
E. S. Forbes, Compassionate Allowance	.....	1,050 00	1,050 00
Alpine Club of Can. Grant	.....	1,000 00	1,000 00
Defalcation of A. C. Oxley Rec. Gen	.....	334 55	334 55
Removal of Settlers	.....	11,487 12	11,487 12
Superannuation No. 4	.....	41,287 28	41,287 28
Miscellaneous—			
Unforeseen expenses	.....	5,197 20	5,197 20
Provisional Bonus Allowances	.....	111,541 04	111,541 04
Gratuities C. S. Act 1918	.....	2,750 00	2,750 00
Total (Page K—3)	$3,302,871 78	$3,070,095 07	$ 6,372,966 85

OPEN ACCOUNTS—COMPTES OUVERTS

Alberta School Lands—Terres des écoles de l'Alberta

——	Dr.	Cr.
Balance, March 31, 1924: invested in debentures, $6,684,000; on hand, $197,180.52		$6,881,180 52
Interest on current account		7,701 86
" debentures		346,350 00
Receipts, net		554,319 64
Payments made to the Prov. Treasurer—		
All other than principal money	$231,992 50	
Interest on principal money invested	346,350 00	
" current account	7,701 86	
Expenditure, net	32,134 36	
Balance, March 31, 1925: invested in debentures, $6,973,000; on hand, $198,373.30	7,171,373 30	
	7,789,552 20	7,789,552 02

Manitoba School Lands—Terres des écoles du Manitoba

——	Dr.	Cr.
Balance, March 31, 1924: invested in debentures, $5,713,000; on hand, $26,544.45		$5,739,544 45
Interest on current account		392 12
" debentures		287,125 00
Receipts, net		69,900 83
Payments made to the Prov. Treas.—		
All other than principal money	$12,949 89	
Interest on principal money invested	287,125 00	
" current account	392 12	
Expenditure, net	16,052 54	
Balance, March 31, 1925: invested in debentures, $5,746,000; on hand, $34,442.85	5,780,442 85	
	6,096,962 40	6,096,962 40

OPEN ACCOUNTS—COMPTES OUVERTS

Saskatchewan School Lands—Terres des écoles de la Saskatchewan

—	Dr.	Cr.
Balance, March 31, 1924: invested in debentures, $12,711,000; on hand, $390,346.42		$13,101,346 42
Interest on current account		10,475 17
" debentures		658,325 00
Receipts, net		827,359 78
Payments made to the Prov. Treas.—		
All other than principal money	$ 292,753 85	
Interest on principal money invested	658,325 00	
" current account	10,475 17	
Expenditure, net	48,026 57	
Balance, March 31, 1925: invested in debentures, $13,232,000; on hand, $355,925.78	13,587,925 78	
	14,597,506 37	14,597,506 37

Seed Grain Advances and Relief—Avances de graines de semence et assistance

—	Dr.	Cr.
Outstanding Balance, March 31, 1924, brought forward from 1923–24	$5,204,461 60	
Amount collected on account of principal of advance		$ 205,324 88
Amount collected on account of interest on advances		88,838 81
Transfers to Revenue "Interest on Investments":		
Portion of collections in 1923–24, representing interest on advances	91,637 39	
Collected on account of interest, 1924–25, as above	88,838 81	
Payments to Provincial Treasurers: 50 per cent value of notes given banks for advances in 1921–22–23, which were not met on maturity—		
Alberta, $6,447.97: Saskatchewan, $57,141.12	63,589 09	
Expenses of administration: Salaries at Ottawa (page K—37), $40,809.88; travel, $5,303.53; sheriffs' fees, $327.65; sundries, $90.80	46,531 86	
Outstanding Balance, March 31, 1925, carried forward to 1925–26		5,200,895 06
	$5,495,058 75	$ 5,495,058 75

Open Account—Seed Grain and Relief, Department of Interior—Difference between Balance at Debit and Securities held

AUDITOR GENERAL'S OFFICE, December 19, 1925.

SIR,—The balance standing in the books of this office and of the Department of Finance, on March 31st, 1925, at the debit of the Open Account "Seed Grain and Relief, Department of the Interior" was $5,200,895.06. This item appears on the debit side of the Balance Sheet, as an asset, being included in Schedule "D" Miscellaneous Current Accounts.

According to a statement prepared in your Department the amount outstanding on March 31st, on account of the principal of Seed Grain, Fodder and Relief Advances between the years 1876 and 1922, inclusive, was $3,617,719.96.

I shall be glad to have, at your earliest convenience any explanation that you can give me of the difference of $1,583,175.10 between the amount appearing to be due the government according to the Open Account and the amount actually due by settlers as shown by your statement.

I am anxious for an early reply respecting this difference as I wish to bring the matter with your explanation respecting it to the notice of the House of Commons in my report for the fiscal year ended March 31st, last, which is now in the hands of the King's Printer.

I am, Sir your obedient servant,

GEORGES GONTHIER, *A.G.*

The Deputy Minister of the Interior Department.

INTERIOR DEPARTMENT, January 7, 1926.

DEAR SIR,—I have duly received your letter of the 19th ultimo relative to the amount of $5,200,895.06 standing at the debit of the open account "Seed Grain and Relief" on the 31st March 1925 and to the amount of $3,617,719.96 shown in the books of the Department of the Interior as principal outstanding on the same date.

In reply I am to state that the amount of principal shown as outstanding in our books, $3,617,719.96, was arrived at after a thorough check with our outside offices. The accounts forming part of this total are considered to be live ones and there are liens on file in the Department in support of the same. The total amount of principal outstanding can, therefore, be looked upon as an asset.

In referring to the report published in your office in past years, however, it is noticed that each year the expenditures relating to salaries, collections, etc., are added to the balance outstanding and these sums cannot be considered as collectible assets. The sums paid to the Provincial Treasurers of Alberta and Saskatchewan, on account of relief distributed since 1920, have likewise been debited to the account in the Auditor General's report, but these have not been included in the total of $3,617,719.96. Although certain repayments have been made in connection with the sums paid to the Provincial Governments for relief, it is not advisable to look upon the whole amount so paid as an asset, for the reason that a great portion will no doubt be uncollectible.

The difference, therefore, between the two amounts above mentioned ($1,583,175.10) is made up of salaries and various other items of expenditure as well as the sums paid for relief. I am also to add that the inclusion of these items in the report is a matter over which the Department of the Interior has no jurisdiction.

Yours very truly,

The Auditor General, Ottawa. W. W. CORY, *D.M.*

Compte ouvert—: Graines de semence et assistance, ministère de l'Intérieur. Différence entre le solde débiteur et les garanties en main

BUREAU DE L'AUDITEUR GÉNÉRAL, 19 décembre 1925.

MONSIEUR,—Le solde restant dans les livres de ce bureau et du ministère des Finances, à la date du 31 mars 1925, au débit du compte ouvert " Grain et secours pour semences ", ministère de l'Intérieur, est de $5,200,895.06. Cette somme est portée comme un actif du côté du débit dans le bilan, étant incluse dans l'annexe " D ": comptes courants divers.

D'après un état préparé dans votre ministère, le montant dû au 31 mars au compte du capital destiné à des avances en grains, graines et secours pour semences entre les années 1876 et 1922 inclusivement, est de $3,617,719.96.

Je serais heureux d'avoir de vous, aussitôt qu'il vous sera possible de le faire, une explication plausible de la différence de $1,583,175.10 entre le montant qui paraît dû au gouvernement d'après le compte ouvert, et le montant réellement dû par les colons d'après les chiffres de votre état de compte.

Je désire vivement avoir bientôt une réponse au sujet de cette différence, vu que je veux porter ce sujet, avec votre explication, à l'attention de la Chambre des communes dans mon rapport pour l'année financière terminée le 31 mars dernier, rapport qui est déjà entre les mains de l'Imprimeur du Roi.

Je demeure, monsieur, votre obéissant serviteur,

Le sous-ministre de l'Intérieur. GEORGES GONTHIER, *A.G.*

MINISTÈRE DE L'INTÉRIEUR, 7 janvier 1926.

CHER MONSIEUR,—J'ai reçu votre lettre du 19 écoulé au sujet de la somme de $5,200,895.06 qui se trouvait au débit du compte " Grain et secours pour semences " le 31 mars 1925, et de la somme de $3,617,719.96 figurant dans les livres du ministère de l'Intérieur comme principal dû à cette date.

Je désire vous informer que la somme du principal qui figure au débit dans nos livres, soit $3,617,719.96, a été calculée après une vérification complète des comptes de nos bureaux extérieurs. Les comptes qui forment partie de ce total sont des comptes courants et il y a des privilèges, dans les dossiers du ministère, qui les justifient. Le total du principal dû peut donc être considéré comme un actif.

A propos du rapport publié par votre bureau les années dernières, nous vous ferons remarquer que chaque année les dépenses relatives aux appointements, aux recouvrements, etc., sont ajoutées au solde débiteur, et ces sommes ne peuvent être considérées comme un actif recouvrable. Les sommes versées aux trésoriers provinciaux de l'Alberta et de la Saskatchewan pour secours distribués depuis 1920 ont également été débitées à ce compte dans le rapport de l'Auditeur général, mais elles n'ont pas été incluses dans le total de $3,617,719.96. Bien que certains remboursements aient été effectués sur les prêts aux gouvernements provinciaux pour secours, il n'est pas opportun de considérer tout le montant ainsi payé comme un actif, parce qu'une grande partie sera sans doute irrécouvrable.

Par conséquent, la différence entre les deux sommes susmentionnées ($1,583,175.10) représente les appointements et divers autres articles de dépenses, de même que les sommes payées pour les secours. Je dois aussi ajouter que l'inclusion de ces sommes dans le rapport est une question à laquelle le ministère de l'Intérieur n'a rien à voir.

Votre tout dévoué,

L'Auditeur général. W. W. CORY, *S.-M.*

AUDITOR GENERAL'S REPORT
1924-25

PART "L"

JUSTICE DEPARTMENT
INCLUDING PENITENTIARIES

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1924-25

PARTIE "L"

MINISTÈRE DE LA JUSTICE
Y COMPRIS LES PÉNITENCIERS

DÉTAIL DES REVENUS ET DES DÉPENSES

JUSTICE DEPARTMENT
MINISTÈRE DE LA JUSTICE

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	L— 3	Casual Revenue	$ 21,019 88	
	L— 3	Fines and Forfeitures	434 60	
	L— 4	Penitentiaries	158,917 14	
		Total Revenue—Total des Revenus		$ 180,371 62
		EXPENDITURE—DÉPENSES		
4, 398	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	L— 5	Minister—Ministre—Under Statute	10,000 00	
	L— 5	Solicitor General—Solliciteur général—Under statute	7,000 00	
	L— 5	Deputy Minister	9,694 42	
	L— 5	Assistant Deputy Minister	6,927 40	
	L— 5	Staff	136,789 85	
	L— 6	Supreme Court of Canada	37,605 00	
	L— 6	Exchequer Court of Canada	20,495 00	
			228,511 67	
4	.....	Civil Government Contingencies—Dépenses contingentes du gouvernement civil—		
	L— 6	Salaries	$ 11,583 29	
	L— 7	Miscellaneous	20,989 47	
			32,572 76	
				261,084 43
		Administration of Justice—Administration de la Justice—		
31, 411	L— 7	Miscellaneous Expenditure	16,019 97	
31	L— 8	Living Allowance of Atlin Judge	1,200 00	
	L— 8	Supreme Court of Canada, salaries of judges	69,281 99	
32	L— 8	" " contingencies and disbursements	24,490 79	
	L— 8	Exchequer Court of Canada, salaries of judges	24,400 00	
	L— 8	" " travel Admiralty judge	429 10	
33	L— 8	" " contingencies and disbursements	8,785 96	
	L— 9	" " Awards	9,315 40	
	L— 9	Yukon Territory, salaries	12,526 90	
34	L— 9	" " miscellaneous	11,782 67	
	L— 9	Ontario, salaries of Judges	497,209 60	
	L—10	" travel of judges	32,314 56	
	L—10	Quebec, salaries of judges	463,250 00	
	L—11	" travel of judges	24,430 60	
	L—11	Nova Scotia, salaries of judges	94,680 03	
	L—11	" travel of judges	4,977 40	
	L—11	New Brunswick, salaries of judges	95,344 08	
	L—12	" travel of judges	7,547 28	
	L—12	Manitoba, salaries of judges	150,999 83	
	L—12	" travel of judges	6,014 15	
	L—12	British Columbia, salaries of judges	170,854 83	
	L—13	" travel of judges	18,233 08	
	L—13	Prince Edward Island, salaries of judges	42,583 26	
	L—13	" " travel of judges	506 35	

SUMMARY OF EXPENDITURE—*Con.*—SOMMAIRE DES DÉPENSES—*Suite*

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—Conc.—DÉPENSES—Fin		
		Administration of Justice—*Conc.*—Administration de la Justice—*Fin*		
	L—13	Saskatchewan, salaries of judges	199,768 78	
	L—13	" travel of judges	15,387 75	
	L—14	Alberta, salaries of judges	159,416 62	
	L—14	" travel of judges	32,150 89	
411	L—14	Gratuity to widow of late Sheriff Brimston	666 67	
				2,194,568 54
35	L—14	Penitentiaries—Pénitenciers—		
	L—14	Kingston	410,455 48	
	L—16	St. Vincent de Paul	358,462 40	
	L—18	Dorchester	192,914 76	
	L—19	Manitoba	207,858 14	
	L—21	British Columbia	157,102 63	
	L—22	Alberta	2,620 50	
	L—22	Saskatchewan	252,677 28	
	L—24	General	198 36	
				1,582,289 55
	L—24	Superannuation—Pensions—		
		Public Service Retirement Act, 1920		5,736 67
		Miscellaneous—Divers—		
313	L—24	Administration of the Bankruptcy Act	1,900 83	
328	L—24	Litigated Matters	37,654 52	
329	L—25	Canadian Law Library	258 56	
330	L—25	Pecuniary Claims Convention	5,350 29	
50, 478	L—25	Revision of the Dominion Statutes	29,329 62	
363	L—25	Provisional Bonus Allowance	108,447 55	
		Judicial Committee of the Privy Council	2,000 00	
		Gratuities	7,166 67	
				192,108 04
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		4,235,787 23

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.
REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Penitentiaries: Kingston, $1,913.33; St. Vincent de Paul, $1,769.95; Dorchester, $1,029.22; Manitoba, $1,863.30; Saskatchewan, $175.72; British Columbia, $2,660.25	9,411 77
Exchequer Court Reports, $130; Supreme Court Reports, $11,235.50; Sheriff's fees, $230.71; unclaimed balance, $12.36; less salary adjustments, 46c	11,608 11
Total	$ 21,019 88

Fines and Forfeitures—Amendes et confiscations

Ontario, $312.69; Manitoba, $20; Saskatchewan, $51; Alberta, $8.91; British Columbia, $1; Yukon, Dawson and Whitehorse, $845; total, $1,238.60; less refunded, Customs, $670, Province of Alberta, $67, Indian Department, $37, credited in error, Casual Revenue, Sheriff's fees, $30	$ 434 60

Penitentiaries—Pénitenciers

Kingston: British Columbia Penitentiary, brooms, crating, printing, $414.69; Canadian National Railways, bags, coats, pants, $6,480; C. Donoghue, hay and oats, $1,754.33; Dorchester Penitentiary, brooms, locking devices, printing, $1,000.78; Finance Department, bags made or repaired, $800.50; Indian Department, sundry clothing and shoes, $4,390.59; Interior Department, various bags, shoes, tents, tarpaulins, $7,619.60; Manitoba Penitentiary, brooms, harness, locks, $3,512.36; Post Office Department, mail bags, made or repaired, $35,121.46; St. Vincent de Paul Penitentiary, brooms, printing, sheets, $1,167.95; Saskatchewan Penitentiary, brooms, shirts, stationery, $266.72; hospital, $229.30; laundry, $267.42; meals, $546.80; paint and varnish, $330.25; rent, $408; suits, made or repaired, cleaned and pressed, $633.43; shoes, made or repaired, $1,157.16; sundry articles made or repaired, $2,099.56; sundry small items, $1,841.81 ..... 70,042 71

St. Vincent de Paul: Canadian Government Merchant Marine, $288.19; Canadian National Railway Co., $2,510.50; Canadian Pacific Railway Co., $4,673.55; Dorchester Penitentiary, $387.24; Interior Department, $1,453.68; Public Works Department, $611.09; Les Freres Marestie, $288.08; Mongeau and Robert, Ltd., hay, $334.75; beef, pork, vegetables, $317.23; books bound, club bags and suit cases made, $1,374.94; canning plant, $534.60; hay and straw, $368.54; ice, $473.70; hospital, $300.85; meals, $1,538.20; pigs, $417.99; rent, $1,748; shoes, made or repaired, $1,779.98; suits, made, cleaned and pressed or repaired, $1,136.73; stone dust, $462.87; water rates, $1,801.55; sundry articles made or repaired, $3,493.86; sundry small items, $645.27.... 26,941 39

Dorchester: Dorchester Development Co., $2,482.48; Eastern Hay and Feed Co., $433.18; Post Office Department, mail bags repaired, $1,571.75; Royal Canadian Mounted Police, suits, tunics, trousers, $738; bakery, $938.98; coal, $2,331.96; hospital, $56.27; light, $552.81; meals, $485.11; milk and cream, $781.95; motor car repairs, $275.43; pigs, $1,014.50; rent, $2,478.38; straw and hay, $366.57; suits, made, cleaned and pressed, or repaired, $356.03; shoes, made or repaired, $436.69; sundry articles made or repaired, $878.62; sundry small items, $1,436.93 ..... 17,615 64

Manitoba: Assinawa Club, $93.32; British Columbia, $22.61; Post Office Department, mail bags repaired, $9,899.50; bakery, $627.85; coal, $96.25; hospital, $60.39; ice, $89.59; meal tickets, $2,484.20; milk, $418.72; motor repairs, $142.56; pork, ham, beef, $640.24; rent, $1,561.65; shoes made or repaired, $181.24; suits, made, cleaned and pressed or repaired, $277.20; vegetables and groceries, $203.21; sundry articles made or repaired, $218.66; sundry small items, $313.67 ..... 17,330 86

Saskatchewan: P. Burns & Co., hogs, $1,213.71; Can. West Grain Co. Ltd., wheat, $234.45; Interior Department, Forestry Branch, kitchen boxes made, $770; Maxwell Cattle Co., hogs, $388.94; Superintendent Buffalo Park, $204.09; Superintendent Jasper Park, $271.38; Superintendent Waterton Lake Park, $339.73; bakery, $880.44; coal, $500.99; hospital, $126.85; meals, $1,677.70; straw or hay, $304.60; shoes, made or repaired, $500.39; suits, made, cleaned and pressed or repaired, $251.42; vegetables, pork etc., $655.61; wheat or oats, $711.17; sundry articles made or repaired, $1,707.16; sundry small items, $315.41. ..... 11,054 04

Alberta: Crown Coal Co., rent of mine and stable, $550; royalty on coal, $10,021.15; Big Four Transfer and Storage Co., rent of "Dome," August to March, 1925, $350; Wm. Cormack, rent of land, $400. ..... 11,321 15

British Columbia: Swift Canadian Co., hogs, $757.75; bakery, $417.45; meals, $945.40; rent, $582.50; shoes, made or repaired, $657.23; suits and uniforms, made, cleaned and pressed or repaired, $582.99; sundry articles made or repaired, $482.18; sundry small items, $185.85. ..... 4,611 35

Total ..... $ 158,917 14

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Votes 4 & 398—Civil Government Salaries—Traitements du gouvernement civil		
Minister—Ministre—		
Hon. Ernest Lapointe	$ 10,000 00	
Solicitor General—Solliciteur général—		
Hon. E. J. McMurray	7,000 00	
Deputy Minister—Sous-ministre—		
E. L. Newcombe, April 1 to Sept. 19 at $10,000	4,694 42	
W. S. Edwards, 6 m. to Mar. 31 at $10,000	5,000 00	
Assistant Deputy Minister—Sous-ministre adjoint—		
W. S. Edwards, 6 m. to Sept. 30 at $6,500	3,250 00	
J. Chisholm, Dec. 11 to Mar. 31 at $6,000	1,838 70	
J. A. Renaud, Dec. 11 to Mar. 31 at $6,000	1,838 70	
Staff—Personnel		
Ahearn, P. T., secretary clerk	3,360 00	
Bill, J. P., senior advisory counsel	5,500 00	
Brill, E., junior clerk typist	840 00	
Boulanger, A., private secretary, 12 m. at $2,400 (including $133.33 arrears for 1923-24)	2,533 33	
Bowden, M., senior clerk stenographer	1,500 00	
Burns, M., clerk stenographer	1,140 00	
Burnside, N. I., clerk book-keeper, 2 m. to Mar. 31 at $1,020	170 00	
Chanard, A., senior law clerk stenographer	1,500 00	
Chisholm, J., senior advisory counsel, April 1 to Dec. 10 at $5,500 (appointed assistant deputy minister)	3,814 48	
Clarke, J. D., chief of Clemency branch, 3 m. to June 30 at $4,000 (retired)	999 99	
Corbettt, P. J., principal clerk	2,160 00	
Costello, J. P., clerk book-keeper	1,200 00	
Crabbe, D. V., stenographer book-keeper	1,020 00	
Creighton, R. R., parole officer, 9 m. at $3,120, 3 m. at $3,300	3,165 00	
de Salaberry, R., junior advisory counsel	3,120 00	
Dickson, W. M., private secretary	3,360 00	
Dickson, W. M., private secretary's allowance	600 00	
Dillon, G. A., purchasing agent	3,780 00	
Draffin, N., senior law clerk stenographer	1,500 00	
Drouin, F., senior law clerk stenographer	1,440 00	
Fatt, H. C., inspector of penitentiaries	3,300 00	
Gallagher, M. F., senior advisory counsel, 3 m. at $4,420, 9 m. at $5,000	4,855 00	
Gibson, M. S., law clerk stenographer	1,080 00	
Grant, E. S., clerk book-keeper	1,200 00	$ 258 00
Greaves, A. S., file clerk	1,260 00	198 00
Hamel, J. U., messenger clerk	1,000 00	315 00
Hardy, G. L., law clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Harris, R. F., secretary to deputy minister	3,180 00	
Heal, W. J., messenger clerk, 5 m. to Mar. 31 at $600	250 00	131 25
Helson, F. I., senior account clerk	1,620 00	54 00
Hird, F. H., law clerk stenographer	1,080 00	315 00
Hughes, W. St. P., superintendent of penitentiaries	4,920 00	
Jamieson, E. L., senior law clerk stenographer, 9 m. at $1,440, 3 m. at $1,500	1,455 00	169 00
Jobin, J., confidential messenger	1,140 00	315 00
Kennedy, A. C., clerk stenographer	960 00	
Landry, N., clerk stenographer	1,020 00	315 00
Lawson, W. L., structural engineer	3,060 00	
Lewis, H., senior clerk stenographer	1,620 00	
Long, A. M., senior law clerk stenographer, April 1 to July 20 at $1,440 (resigned)	437 42	
Maxwell, V., clerk stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	
McNish, A. H., senior clerk stenographer	1,380 00	
McLeod, M. I., clerk stenographer	1,260 00	
Miall, E., advisory counsel	3,480 00	
Narraway, J. E., principal account clerk	4,000 00	
O'Leary, J. J., registry clerk, 9 m. at $1,980, 3 m. at $2,100	2,010 00	
Pearson, S. J., senior clerk stenographer	1,680 00	50 00
Picken, T., messenger clerk	1,000 00	
Plaxton, C. P., senior advisory counsel, April 1 to Dec. 10 at $4,620, Dec. 11 to Mar. 31 at $5,000	4,736 44	
Pruneau, A., clerk stenographer	1,260 00	

Details of Salaries–Con. — Détail des Traitements–Suite	Salary — Traitement	Bonus — Boni
Votes 4 & 398—Civil Government Salaries–Con.—Traitements du gouvernement civil–Fin		
Staff–Conc.—*Personnel*–Fin		
Renaud, J. A., senior advisory counsel, April 1 to Dec. 10 at $5,500 (appointed assistant deputy minister)	3,814 48	
Rheaume, M. G., clerk stenographer, 11 m. to Mar. 31 at $960	880 00	
Roy, J. L., departmental accountant, grade 2, 9 m. at $2,220, 3 m. at $2,340	2,250 00	
Smith, A. P., clerk, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Smith, H. G. V., inspector of penitentiaries	3,300 00	
Steele, I. I., clerk stenographer	1,020 00	
Taylor, E. G., senior law clerk stenographer	1,440 00	174 00
Tremblay, J. E., secretary clerk	3,360 00	
Tremblay, J. E., private secretary's allowance	600 00	
Uniacke, R. F., chief penitentiary engineer	4,020 00	
Vallillee, E., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
Varcoe, F. P., senior advisory counsel, April 1 to Dec. 10 at $4,200, Dec. 11 to Mar. 31 at $4,620	4,328 71	
Waldron, T. S., law clerk stenographer, 4 m. at $1,320; senior law clerk stenographer, 8 m. at $1,380	1,360 00	186 00
White, J., technical advisor	6,000 00	
Wills, E. G., confidential messenger	1,080 00	315 00
Wright, W. J., principal clerk	2,280 00	
	170,411 67	*3,425 25*
Supreme Court of Canada—Cour suprême du Canada		
Audette, G., clerk of process	1,800 00	
Bachand, L. A.: messenger clerk, 3 m. at $660, 5 m. at $720; court usher, 4 m. at $900	765 00	315 00
Black, K., law clerk stenographer, 5 m. to Mar. 31 at $1,020	425 00	131 25
Burns, C. B., librarian	3,120 00	
Cameron, E. R., registrar	6,000 00	
Fraser, K., senior law clerk stenographer	1,680 00	
Grenier, A., law reporter, 3 m. at $3,400, 9 m. at $3,500	3,475 00	
Lachaine, J. A., messenger clerk, 2 m. to Mar. 31 at $600	100 00	
Lussier, E., messenger clerk, 6 m. at $600, 6 m. at $660	630 00	315 00
Masters, C. H., law reporter	4,000 00	
Matte, G., senior law clerk stenographer	2,100 00	
McEvoy, T. L., secretary to executive—to chief Justice, 6 m. at $1,980, 6 m. at $2,100	2,040 00	
Morse, F., assistant librarian	2,160 00	
O'Meara, M., confidential messenger	1,200 00	258 00
O'Regan, J., assistant librarian	2,160 00	
Roy, P. M., principal clerk	1,920 00	
Taschereau, E. R. A., librarian	3,120 00	
Thomas, G., usher, 6 m. at $1,140, 1 m. to Oct. 31 at $1,200 (retired)	670 00	
Walsh, T., clerk stenographer, 3 m. to Mar. 31 at $960	240 00	78 75
	37,605 00	*1,098 00*
Exchequer Court of Canada—Cour de l'Echiquier du Canada		
Clark, D., clerk of process	3,240 00	
Clement, M. A., law clerk stenographer	1,320 00	
Desmarais, H., senior law clerk stenographer	1,680 00	50 00
Duclos, A. W., deputy registrar and reporter, 3 m. at $3,480, 9 m. at $3,600	3,570 00	
Huggens, W. H., court reporter	3,360 00	
Morse, Charles, registrar	5,000 00	
Roy, R., court usher	1,200 00	258 00
Trowbridge, F. J., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
	20,495 00	*623 00*
Vote 4—Civil Government Contingencies—Dépenses contingentes du gouvernement civil		
Allen, E., messenger clerk	600 00	315 00
Atchison, L. M., clerk-stenographer, Feb. 6 to Mar. 31 at $960	145 71	
Bourgeau, F. A., clerk-stenographer, Jan. 27 to Feb. 28 at $960	92 90	
Bowden, M., sr. clk.-sten. and asst. private secy, 1 m. to Mar. 31 1924 at $1,500	125 00	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Con. — Détail des Traitements—Suite	Salary — Traitement	Bonus — Boni
Vote 4—Civil Government Contingencies—Con.—Dépenses contingentes du gouvernement civil—Fin		
Burnside, N., sten.-book-keeper, 8 m. to Nov. 30 at $1,020	680 00	
Cobb, T. A., clerk	960 00	315 00
Coyles, H., senior draftsman, 8 m. to Nov. 30 at $1,680	1,120 00	33 28
Fitchett, M., clerk-stenographer, April 1 to Oct. 25 at $960	544 51	
Heal, W. J., messenger clerk, 7 m. to Oct. 31 at $600	350 00	183 75
Hubbell, A., clerk-stenographer	960 00	315 00
Jackson, E. R., inspector of penitentiaries, 8 m. to Nov. 30 at $2,820	1,880 00	
Johnston, E., clerk-stenographer, May 14 to Nov. 30 at $960	526 45	
Kelly, J. J., messenger-clerk, Sept. 9–30 at $600	36 67	19 25
Laperiere, M. J., clerk-stenographer, Dec. 13 to Jan. 31 at $960	129 04	
O'Neill, S., clerk-stenographer, Jan. 1-10 at $960	25 81	
Pace, W. J., messenger-clerk	960 00	
Quinn, G., clerk stenographer, Aug. 2 to Jan. 31 at $960	477 42	
Rheaume, G., clerk stenographer, April 1-31 at $960	80 00	
Robitaille, S., clerk stenographer, Feb. 10 to Mar. 31 at $960	134 29	
Seed, R. J., messenger clerk, July 14 to Aug. 10 at $600	45 16	23 71
Smith, F. J. A., senior draftsman, 8 m. to Nov. 30 at $1,680	1,120 00	33 28
Tuck, J. W., draftsman, 5 m. to Aug. 31 at $1,260	525 00	82 50
Watson, G. O., clerk-stenographer, Nov. 6–30 (less ½ d.) at $960	65 33	21 44
	11,583 29	*1,342 21*
Total salaries—Total des traitements	240,094 96	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	6,488 46	6,488 46
	246,583 42	

Vote 4—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa	(Page L—7)	11,583 29
Department of Printing and Stationery, supplies		8,734 73
Subscriptions to newspapers and publications, $401.43; telegrams, $2,435.54		2,836 97
Telephone messages, $1,340.19; postage, $550; street car tickets, $179		2,069 19
Freight, $518.29; towels, 17 doz., $150; washing towels, $102; sundries, $269.84		1,040 13
Taxi hire: Hon. E. Lapointe, $162.90; Hon. E. J. McMurray, $2,010.52; departmental officials, $29.70		2,203 12
Travelling expenses: Hon. E. Lapointe, $1,744.60; Hon. E. J. McMurray, $950; F. Benoit, $59; R. Boucher, $70.70; W. M. Dickson, $48.53; G. Dillon, $262.55; M. F. Gallagher, $41.85; R. F. Harris, $96.50; J. Paradis, $28.85; S. J. Pearson, $25; J. E. Tremblay, $777.75		4,105 33
Total		$ 32,572 76

Votes 31 & 411—Miscellaneous Justice—Justice: Divers

Copying evidence in various cases	1,966 68
Extradition Cases ($454.03)—	
Legal services including disbursements: Macdonald, Macdonald and Prenter, Vancouver, $224.69; McKay, Orr, Vaughan & Scott, Vancouver, $20	244 69
Royal Canadian Mounted Police, transportation	209 34
Judicial Expedition to Aklavik, June 17 to July 25, 1924 ($6,417.30)—	
L. Dubuc, Edmonton, district judge and stipendiary magistrate, 39 d. at $10, travel, $43	433 00
I. B. Howatt, Edmonton, prosecuting counsel, 39 d. at $25, preparation of cases, $250, travel, $19	1,244 00

Votes 31 & 411—Miscellaneous Justice—Concluded—Justice: Divers—Fin

Judicial Expedition to Aklavik, June 17 to July 25, 1924—*Conc.*	
J. B. McBride, Edmonton, counsel for defence, 39 d. at $25, preparation of cases, $250, travel, $20.50	1,245 50
Alberta & Arctic Transportation Company, Ltd., Edmonton: holding *Distributor*, 3 d., $1,500; Jurymen's and witness fees, $70; transportation, $1,367.22	2,937 22
Royal Canadian Mounted Police, maintenance and transportation	410 38
Transcribing evidence, $37.20; witness fees, $110	147 20
Prosecution of counterfeiters, legal services, Brais, Audette, Garneau & Lorrain, Montreal	1,355 30
Professional services *re* sanity of certain prisoners: Dr. G. Archambault, Montreal, $100; Dr. H. Clare, Guelph, $247.05; Dr. A. T. Mathers, Winnipeg, $50; Dr. D. Phelan, Kingston, $688.15	1,085 20
Royal Canadian Mounted Police, maintenance and transport of prisoners, North West Territories	434 44
Further expenses at Herschel Island, executioner's services, supplies, transportation and sundry small accounts	2,933 74
Amount refunded and credited to Casual Revenue 1925-26	1,373 28
Total	$ 16,019 97

Vote 31—Atlin District, B.C.—District d'Atlin, C.-B.

Judge F. McB. Young, living allowance	$ 1,200 00

Supreme Court of Canada—Cour Suprême du Canada

Chief Justices at $15,000: Sir Louis H. Davies to May 1, $1,290.32; F. A. Anglin, Sept. 16 to Mar. 31, $8,125	9,415 32
Justices at $12,000: F. A. Anglin to Sept. 15, $5,500; L. P. Duff; J. Idington; A. Malouin to Sept. 30, $6,000; P. B. Mignault, E. L. Newcombe, Sept. 20 to Mar. 31, $6,366.67; T. B. Rinfret, 6 m. to Mar. 31, $6,000	59,866 67
Extra employees: R. Black, $595, bonus, $183.75; Y. Bourgeau, $126.21; A. Lachaine, $180.59; M. Lynch, $37.87; N. Moodie, $101.56; M. G. Runciman, $185.80; I. Stewart, $15; M. Story, $89.66; T. Walsh, $720, bonus, $236.25; Mrs. E. Lachance, washing linen and services in lunch room, $355	2,826 69
Sheriff of Carleton County, Ontario: attendance at court, 111 d. at $5; constables, 2, 111 d. at $2.50	1,110 00
Travelling expenses: E. R. Cameron, registrar, $104.75, detailed in 1923-24, $340.46; C. B. Bural, librarian, $156.46	601 67
Accounts under $1,000: books for judges, $92.80; postage, $580.80; taxis, trains or cabs, $255.90; telegrams, $211.47; water supplied, $119.50; sundry small accounts, $709.96	1,970 43
Department of Printing and Stationery: supplies, $1,582.47; Supreme and Exchequer Court Reports, $8,374.34, less charged to Exchequer Court, $2,000	7,956 81
Library: books and periodicals including purchases in Great Britain and France, $8,110.92; binding, $2,157.48; express and postage, $176.79	10,445 19
	94,192 78
Less—Charged to Provisional Bonus Allowance, Vote 363 (Page L—25)	420 00
Total	$ 93,772 78

Exchequer Court of Canada—Cour de l'Echiquier du Canada

President, A. K. Maclean, $10,000; assistant judge, L. Audette, $9,000	19,000 00
Local Judges in Admiralty: Ontario, F. E. Hodgins, $600; Quebec, F. S. Maclennan, $1,000; Nova Scotia, H. Mellish, $1,000; New Brunswick, J. D. Hazen, $1,000; Prince Edward Island, W. S. Stewart, $800; British Columbia, A. B. Martin, $1,000; Marshal, J. B. Parkin, Apr. 1 to May 7, $34.04	5,434 04

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Exchequer Court of Canada—Concluded—**Cour de l'Echiquier du Canada**—Fin

Advertising sale of Canada Law Reports, one-half cost of half page advertisement	80 00
Advertising Court sittings in "Provincial Gazettes"	61 22
Allowances to sheriffs and constables attending court sittings	753 50
Books and periodicals, $410.64; postage, $150; sundry small accounts, $129.04	689 68
Brennan, M., clerk stenographer, Jan. 7 to Mar. 31, $224.51, bonus, $73.66	298 17
Supplying material for reports	111 75
Taking and transcribing evidence at court sittings	672 05
Travelling expenses: Mr. Justice Audette, transportation, $461.54, living allowance, $518; Mr. Justice Maclean, transportation, $477.85, living allowance, $432; A. W. Duclos, transportation, $144.80, living allowance, $115; W. Huggins, transportation, $653.79, living allowance, $619	3,421 98
Admiralty Court, travel: Mr. Justice Maclennan, $60.60; Mr. Justice Martin, $325; Mr. Justice Finlayson, $43.50	429 10
Department of Printing and Stationery: supplies, $737.23; detailed under Supreme Court, $2,000	2,737 23
	33,688 72
LESS—Charged to Provisional Bonus Allowance, Vote 363.....(Page L—25)	73 66
Total ..... $	33,615 06

Miscellaneous Justice: Exchequer Court Awards
Justice: Divers: Jugements adjudicatifs de la Cour de l'Echiquier

Executors of estate late Travers Lewis award, *re* Canadian Northern Railway Co., $3,457.03, *re* Grand Trunk Pacific Railway Co., $5,858.37 $	9,315 40

Vote 34—Yukon Territory—Territoire du Yukon

Justice C. D. Macaulay, 12 m. to Feb. 28: salary, $8,526.90; living allowance, $3,473.10; travel, $306.50	12,306 50
Bell, J. L., police magistrate, 12 m. to Mar. 31: salary, $4,000; living allowance, $1,399.63; travel, $100.25	5,499 88
Black, John, clerk of court, 3 m., salary, $999.99, living allowance, $450; H. G. Blankman, registrar and reporter, salary, $2,400, living allowance, $1,125, travel, $93.50; Edward Telford, sheriff, $500	5,568 49
Sundry small accounts	418 35
Department of Printing and Stationery, supplies	516 35
Total ..... $	24,309 57

Administration of Justice—Under Statute
Administration de la justice—En vertu de la loi

Ontario

Supreme Court, Appellate Division—Cour suprême, Division d'appel—($35,000)—	
Chief Justice, Sir Wm. Mulock	8,000 00
Justices at $9,000: W. N. Ferguson; F. E. Hodgins; J. Magee	27,000 00
Supreme Court, High Court Division—Cour suprême, Division de la haute cour—($126,000)—	
Chief Justices: R. M. Meredith, $8,000; F. R. Latchford, $10,000	18,000 00
Justices at $9,000: R. G. Fisher; H. T. Kelly; H. Lennox; W. A. Logie; C. A. Masten; W. E. Middleton; H. M. Mowat; J. F. Orde; W. R. Riddell; H. E. Rose; R. Smith; W. H. Wright	108,000 00

Administration of Justice—Under Statute—Continued
Administration de la justice—En vertu de la loi—Suite

Ontario—Conc.

County Courts—Cours de comtés—	
Judges at $5,000: Brant, A. D. Hardy; Bruce, A. M. Greig to Jan. 28, $4,126.27, A. B. Klein; Carleton, J. A. Mulligan; Dufferin, W. G. Fisher; Elgin, D. C. Ross; Essex, J. J. Coughlin, G. Smith, 12 m. (less Dec.), $4,583.34; Frontenac, H. A. Lavell; Grey, C. T. Sutherland; Haldimand, G. H. Hopkins; Halton, J. W. Elliott; Hastings, G. E. Deroche, J. F. Wills; Huron, E. N. Lewis; Kent, W. Stamworth; Lambton, A. E. Taylor; Lanark, J. H. Scott; Leeds and Grenville, J. K. Dowsley, E. J. Reynolds; Lennox and Addington, J H. Madden; Lincoln, J. S. Campbell; Middlesex, J. C. Judd, T. MacBeth; Norfolk, A. T. Boles; Northumberland and Durham, H. A. Ward to Aug. 22, $1,962.41, M. G. Cameron, Aug. 23 to Mar. 31, $3,037.58; Ontario, T. A. McGillivray, R. Ruddy; Oxford, J. G. Wallace; Peel, B. F. Justin; Perth, J. A. Barrow; Peterboro, E. C. Huycke; Prescott and Russell, A. Constantineau, and C. G. O'Brian; Prince Edward, E. H. McLean; Renfrew, J. M. McNamara; Simcoe, G. M. Vance, E. A. Wismer; Stormont, Dundas and Glengarry, J. R. O'Reilly; Victoria, W. D. Swayze; Waterloo, E. J. Hearn; Welland, L. B. C. Livingstone; Wellington, A. Spotton; Wentworth, W. T. Evans, J. G. Gauld; York, E. Coatsworth, J. Tytler, D. O'Connell, J. H. Denton, F. M. Morson, C. H. Widdifield.....	253,709 60
Provisional Districts—Districts provisoires—	
Judges at $5,000 and $500 travel allowance: Algoma, J. M. Hall, F. Stone; Cochrane, J. B. T. Caron; Manitoulin, C. E. Hewson; Muskoka, A. A. Mahaffy; Nipissing, H. D. Leash, J. A. Valin; Parry Sound, F. R. Powell; Rainy River, T. W. Chapple, A. McLennan; Sault Ste. Marie, J. McKay; Sudbury, J. J. Kehoe; Temiskaming, H. Hartman; G. H. Hayward; Thunder Bay, M. J. Kenny.....	82,500 00
Travelling Allowances of Judges—Indemnités des déplacement des Juges—($32,314.56)—	
W. N. Ferguson, $94.50; F. E. Hodgins, $146.....	240 50
R. M. Meredith, $121; F. R. Latchford, $249; R. G. Fisher, $745.38; H. T. Kelly, $1,070.70; H. Lennox, $1,381.45; W. A. Logie, $1,342.25; H. M. Mowat, $1,596.60; J. F. Orde, $219.45; W. R. Riddell, $718.40; H. E. Rose, $1,194.75; R. Smith, $55; W. H. Wright, $1,231.45.....	9,925 43
A. D. Hardy, $259; A. M. Greig, $299.20; A. B. Klein, $602.85; J. A. Mulligan, $118.75; W. G. Fisher, $186.75; D. C. Ross, $437.54; Geo. Smith, $343.65; H. A. Lavell, $660.15; C. T. Sutherland, $446.40; G. H. Hopkins, $376.90; J. W. Elliott, $530.50; G. E. Deroche, $695.10; E. N. Lewis, $1,407.85; A. E. Taylor, $417.90; J. H. Scott, $370.25; E. J. Reynolds, $348.95; J. H. Madden, $916.45; J. S. Campbell, $403.20; J. C. Judd, $766.20; T. MacBeth, $8.55; A. T. Boles, $450.55; H. A. Ward, $419.25; M. G. Cameron, $441.40; T. A. McGillivray, $291.60; R. Ruddy, $373.85; T. G. Wallace, $321.65; B. F. Justin, $193.40; J. A. Barrow, $561.80; E. C. S. Huycke, $1,225.20; A. Constantineau, $2,139.20; C. G. O'Brian, $1,776.25; E. H. McLean, $685.45; J. M. McNamara, $254.35; E. A. Wismer, $721.30; J. R. O'Reilly, $404.70; W. D. Swayze, $330.95; E. J. Hearn, $343.25; L. B. C. Livingstone, $445.65; A. Spotton, $466.30; J. G. Gauld, $276.25; D. O'Connell, $80.49; C. H. Widdifield, $349.65.	22,148 63

Quebec—Québec

Court of King's Bench—Cour du Banc du Roi ($109,000)—	
Chief Justice, P. E. Lafontaine.....	10,000 00
Justices at $9,000: V. Allard; L. A. J. Bernier; C. E. Dorion; E. J. Flynn; R. A. E. Greenshields; E. W. P. Guerin; A. Rives Hall; E. E. Howard; S. Letourneau; A. Rivard; J. M. Tellier.....	99,000 00
Superior Court—Cour supérieure ($354,250)—	
Chief Justice, Hon. F. Lemieux.....	10,000 00
Senior Justice, J. E. Martin.....	10,000 00

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Administration of Justice—Under Statute—Continued
Administration de la justice—En vertu de la loi—Suite

Quebec—Conc.—Québec—Fin

Superior Court—*Conc.*—Cour supérieure—*Fin*	
Justice at $9,000: C. Archer; J. N. Belleau; L. Boyer, 6 m. to Mar. 31, $4,500; A. A. Bruneau; L. Coderre; P. Cousineau; P. D'Auteil; J. Demers; L. P. Demers; G. Desaulniers; J. A. Desy, 11 m. to Feb. 28, $8,250; C. A. Duclos; N. L. Duplessis; A. de Lorimier; G. F. Gibsone; A. Globensky; M. F. Hackett; C. Lane; B. Letellier; L. J. Loranger; F. S. MacLennan; P. G. Martineau; W. Mercier; L. E. Panneton; J. C. Pouliot; T. Rinfret, 6 m. to Sept. 30, $4,500; E. Roy; A. Sevigny; C. A. Stein; E. F. Surveyor; A. M. Tessier; A. Trahan; W. A. Weir; C. D. White; C. A. Wilson	305,250 00
Justice C. LeBeuf	8,000 00
Justices at $7,000; J. B. Archambault; A. Dorion; J. D. Purcell	21,000 00
Travelling Allowances of Judges—Indemnités de déplacement des Juges—($24,430.60)—	
E. Lafontaine, $428; V. Allard, $341; L. A. J. Bernier, $603; C. E. Dorion, $265; E. J. Flynn, $385; R. A. E. Greenshields, $552; E. Guerin, $890; A. Rives Hall, $513; E. E. Howard, $749; S. Letourneau, $588; A. Rivard, $678; J. M. Tellier, $521	6,513 00
F. X. Lemieux, $145; J. N. Belleau, $805.86; L. Boyer, $335.05; A. A. Bruneau, $468.57; L. Coderre, $9.60; P. Cousineau, $923.50; P. D'Auteuil, $1,229.65; J. Demers, $806.65; G. Desaulniers, $433; J. A. Desy, $270.40; N. L. Duplessis, $125.25; M. F. Hackett, $488.30; B. Letellier, $976.75; L. J. Loranger, $1,525.40; P. G. Martineau, $618.20; W. Mercier, $404.80; J. C. Pouliot, $954; T. Rinfret, $340.80; E. Roy, $737.80; A. Sevigny, $1,764.85; C. A. Stein, $1,011.92; E. F. Surveyor, $447.20; A. M. Tessier, $844.95; A. Trahan, $1,557.50; W. A. Weir, $429.90; C. D. White, $80.20; C. A. Wilson, $182.50	17,917 60

Nova Scotia—Nouvelle-Ecosse

Supreme Court—Cour suprême ($59,596.77)—	
Chief Justice, R. E. Harris	10,000 00
Justices at $9,000: J. A. Chisholm; H. Mellish; D. D. McKenzie; J. J. Ritchie; S. Rogers; B. Russell, Apr. 1 to Oct. 4, $4,596.77	49,596 77
County Courts—Cours de comtés—	
Judges at $5,000: D. Finlayson; J. A. Grierson; A. Macdonald; J. W. Margeson; G. Patterson; W. B. Wallace, 11 m. to Feb. 28, $4,583.26; B. Webster	34,583 26
Divorce Court—Cour du divorce—	
Justice J. J. Ritchie	500 00
Travelling Allowances of Judges—Indemnités de déplacement des Juges—($4,977.40)—	
R. E. Harris, $431.55; J. A. Chisholm, $274.16; D. D. McKenzie, $226.90; H. Mellish, $427; J. J. Ritchie, $377.55; T. S. Rogers, $275.09	2,012 25
D. Finlayson, $253.60; J. A. Grierson, $905.30; A. Macdonald, $533.55; J. W. Margeson, $329.75; Geo. Patterson, $460.85; W. B. Wallace, $157.95; B. Webster, $324.15	2,965 15

New Brunswick—Nouveau-Brunswick

Court of Appeal—Cour d'appel ($28,000)—	
Chief Justice, J. D. Hazen	10,000 00
Justices at $9,000: W. C. H. Grimmer; A. S. White	18,000 00
Court of King's Bench—Cour du Banc du Roi ($37,260.74)—	
Chief Justices at $10,000: H. A. McKeown, Apr. 1 to Sept. 15, $4,583.33; J. H. Barry, 6 m. to Mar. 31, $5,000	9,583 33
Justices at $9,000: J. H. Barry, 6 m. to Sept. 30, $4,500; J. P. Byrne, Oct. 4 to Mar. 31, $4,427.41; W. B. Chandler, Dec. 1923, $750; O. S. Crockett; A. T. Leblanc	27,677 41

Administration of Justice—Under Statute—Continued
Administration de la justice—En vertu de la loi—Suite

New Brunswick—Conc.—*Nouveau-Brunswick*—Fin

County Courts—Cours de comtés—	
Judges at $5,000: J. A. Barry; A. W. Bennett, 12 m. (less July) $4,583.34; J. L. Carleton; W. B. Jonah; H. F. McLatchy; A. R. Slipp	29,583 34
Divorce Court—Cour du divorce—	
Justice O. S. Crockett	500 00
Travelling Allowances of Judges—Indemnités de déplacement des Juges—($7,547.28)—	
J. D. Hazen, $436.50; W. H. C. Grimmer, $432.80	869 30
H. A. McKeown, $367.55; J. H. Barry, $1,143.75; W. B. Chandler, $386.08; O. S. Crockett, $915.45; A. T. Leblanc, $1,129.60	3,942 43
A. W. Bennett, $940.60; J. L. Carleton, $607.55; W. B. Jonah, $562.50; H. F. McLatchy, $349.90; A. R. Slipp, $275	2,735 55

Manitoba

Court of Appeal—Cour d'appel ($46,000)	
Chief Justice, W. E. Perdue	10,000 00
Justices at $9,000; R. M. Dennistoun; C. P. Fullerton; J. E. P. Prendergast; W. H. Trueman	36,000 00
Court of King's Bench—Cour du Banc du Roi ($55,000)	
Chief Justice, T. G. Mathers	10,000 00
Justice at $9,000: J. E. Adamson; J. P. Curran; A. K. Dysart; A. C. Galt; D. A. Macdonald	45,000 00
County Courts—Cours de comtés—	
Judges at $5,000: G. Barrett, Central District; A. L. Bonnycastle, Dauphin; J. G. Cory, Eastern District; T. D. Cumberland, Western District; A. Dawson, Eastern District, Apr. 1 to July 3, $1,290.30; C. Locke, Eastern District; H. F. Maulson, Northern District; A. N. McPherson, Eastern District; L. A. Prudhomme, Eastern District, Apr. 1 to Jan. 22, $4,045.63; J. L. P. Roy, Eastern District, Jan. 23 to Mar. 31, $954.29; D. A. Stacpoole, Eastern District, July 4 to Mar. 31, $3,709.61; L. St. G. Stubbs, Eastern District	49,999 83
Travelling Allowances of Judges—Indemnités de déplacement des juges ($6,014.15)	
T. G. Mathers, $213; J. E. Adamson, $215.50; J. P. Curran, $262; A. K. Dysart, $193.50; A. C. Galt, $101; D. A. Macdonald, $270	1,255 00
G. Barrett, $1,620.55; A. L. Bonnycastle, $544.05; J. G. Cory, $479.05; T. D. Cumberland, $362.20; C. Locke, $561.65; A. N. McPherson, $199.80; H. F. Maulson, $529.30; L. A. Prudhomme, $363.20; L. P. Roy, $57.45; D. A. Stacpoole, $41.90	4,759 15

British Columbia—Colombie-Britannique

Court of Appeal—Cour d'appel ($45,854.83)	
Chief Justice, J. A. Macdonald	10,000 00
Justices at $9,000: D. M. Eberts, Apr. 1 to May 20, $1,233.87; W. A. Galliher; M. A. Macdonald, May 27 to Mar. 31, $7,620.96; A. Martin; A. E. McPhillips	35,854 83
Supreme Court—Cour suprême ($55,000)	
Chief Justice, G. Hunter	10,000 00
Justices at $9,000: F. P. Gregory; W. A. Macdonald; D. A. McDonald; A. Morrison; D. Murphy	45,000 00
County Courts—Cours de comtés—	
Judges at $5,000: C. H. Barker, Nanaimo; J. R. Brown, Yale; F. Calder, Cariboo; H. S. Cayley, Vancouver; J. A. Forin, Kootenay; D. Grant, Vancouver; F. W. Howay, New Westminster; P. S. Lampman, Victoria; J. C. McIntosh, Nanaimo; H. E. A. Robertson, Cariboo; H. D. Ruggles, Vancouver; J. D. Swanson, Yale; G. H. Thompson, East Kootenay; F. McB. Young, Atlin	70,000 00

Administration of Justice—Under Statute—Continued
Administration de la justice—En vertu de la loi—Suite

British Columbia—Conc.—*Colombie-Britannique*—Fin

Travelling Allowances of Judges—Indemnités de déplacement des juges ($18,233.08)	
J. A. Macdonald, $1,077; D. M. Eberts, $113; W. A. Galliher, $244; A. E. McPhillips, $1,106; M. A. Macdonald, $586; A. Martin, $1,064.....	4,190 00
G. Hunter, $824; F. B. Gregory, $1,779.36; W. A. Macdonald, $1,062.50; D. A. McDonald, $1.344; A. Morrison, $1,086.02; D. Murphy, $1,108.15..	7,204 03
C. H. Barker, $355; J. R. Brown, $900.85; F. Calder, $951.35; H. S. Cayley, $92.25; J. A. Forin, $400.45; D. Grant, $20.70; F. W. Howay, $264.40; J. C. McIntosh, $117; H. E. A. Robertson, $985.15; J. D. Swanson, $1,289.20; G. H. Thompson, $917.75; F. McB. Young, $544.95.....	6,839 05

Prince Edward Island—Ile du Prince-Edouard

Supreme Court—Cour suprême ($28,000)—	
Chief Justice, J. A. Mathieson.....	10,000 00
Justices at $9,000: A. E. Arsenault; F. L. Haszard.....	18,000 00
County Courts—Cours de Comtés—	
Judges at $5,000: A. L. Fraser, 11 m. to Feb. 28, $4,583.26; N. McQuarrie; W. S. Stewart	14,583 26
Travelling Allowances of Judges—Indemnités de déplacement des juges ($506.35)—	
J. A. Mathieson, $75.55; A. E. Arsenault, $75.75; F. L. Haszard, $65.50....	216 80
A. L. Fraser, $145; N. McQuarrie, $70; W. S. Stewart, $74.55.....	289 55

Saskatchewan

Court of Appeal—Cour d'appel ($36,916.63)—	
Chief Justice, F. W. G. Haultain, 11 m. to Feb. 28.....	9,166 63
Justices at $9,000: J. H. Lamont (including Apr., 1923), $9,750; W. W. Martin; W. F. A. Turgeon.....	27,750 00
Court of King's Bench—Cour du Baue du Roi ($73,000)	
Chief Justice, J. T. Brown.....	10,000 00
Justices at $9,000: H. V. Bigelow; J. F. L. Embury; H. Y. MacDonald; P. E. Mackenzie; D. Maclean; J. McKay; G. Taylor.....	63,000 00
District Courts—Cours de districts—	
Judges at $5,000: J. O. Baldwin, Kindersley; C. H. Bell, Wynyard; A. D. Dickson, Humboldt; A. E. Doak, Prince Albert; A. G. Farrell, Moosomin; A. Gravel, Gravelbourg; J. W. Hannan, Battleford; S. A. Hutcheson, Cypress; W. J. Leahy, Kerrobert and Scott; A. D. MacIntosh, Battleford; E. A. C. McLorg, Saskatoon; F. A. G. Ouseley, Moose Jaw; H. C. Pope, Melfort; R. Rimmer, Cannington; A. Ross, Yorkton; W. O. Smyth, Swift Current; C. E. D. Wood, Weyburn, Apr. 1 to Mar. 20, $4,852.15; E. R. Wylie, Estevan.....	89,852 15
Travelling Allowances of Judges—Indemnités de déplacement des juges ($15,387.75)	
J. T. Brown, $898.95; H. V. Bigelow, $984.40; J. F. L. Embury, $559.65; H. Y. MacDonald, $500.65; D. Maclean, $1,604.40; P. E. Mackenzie, $1.009.70; G. E. Taylor, $735.85.....	6,293 60
J. O. Baldwin, $62.50; C. H. Bell, $403.15; A. D. Dickson, $122.05; A. E. Doak, $324.55; A. G. Farrell, $2,082; A. Gravel, $270.05; J. W. Hannan, $279.15; S. A. Hutcheson, $1,058.80; W. J. Leahy, $173.50; A. D. MacIntosh, $226.80; E. A. C. McLorg, $39.15; F. A. G. Ouseley, $1,449.50; H. C. Pope, $303.35; R. Rimmer, $193.60; A. Ross, $89.90; W. O. Smyth, $1,314; C. E. D. Wood, $343.30; E. R. Wylie, $358.80.....	9,094 15

Administration of Justice—Under Statute—Concluded
Administration de la justice—En vertu de la loi—Fin

Alberta

Supreme Court—Appellate Division—Cour Suprême—Division d'Appel ($45,865.59)—	
Chief Justices at $10,000: D. L. Scott, Apr. 1 to July 26, $3,198.91; H. Harvey, 8 m. to Mar. 31, $6,666.68	9,865 59
Justices at $9,000: N. D. Beck; A. H. Clarke; J. D. Hyndman; C. A. Stuart.	36,000 00
Supreme Court—Trial Division—Cour suprême—Division des procès ($53,551.03)—	
Chief Justices at $10,000: H. Harvey, 4 m. to July 31, $3,333.32; W. C. Simmons, Aug. 27 to Mar. 31, $5,967.71	9,301 03
Justices at $9,000: J. R. Boyle, Aug. 27 to Mar. 31, $5,370.96; W. C. Ives, 11 m. to Feb. 28, $8,250; M. S. McCarthy; W. C. Simmons, Apr. 1 to Aug. 26, $3,629.04; T. M. Tweedie; W. L. Walsh	44,250 00
District Courts—Cours de districts—	
Judges at $5,000: J. L. Crawford, Edmonton; L. Dubuc, Edmonton; G. W. Greene, Medicine Hat; J. A. Jackson, Lethbridge; W. A. D. Lees, Wetaskiwin; A. M. MacDonald, MacLeod; J. J. Mahaffy, Red Deer; F. A. Morrison, Stettler; E. P. McNeill, Calgary; J. D. R. Stewart, Acadia; H. C. Taylor, Edmonton; W. R. Winter, Calgary	60,000 00
Travelling Allowances of Judges—Indemnités de déplacement des juges ($32,150.89)—	
D. L. Scott, $454.50; N. D. Beck, $1,366; A. H. Clarke, $1,463.20; J. D. Hyndman, $1,367.50; C. A. Stuart, $1,537.95	6,189 15
H. Harvey, $1,828.90; J. R. Boyle, $1,091.60; W. C. Ives, $2,420.50; M. S. McCarthy, $871.40; W. C. Simmons, $1,568; T. M. Tweedie, $7,024.60; W. L. Walsh, $1,940.55	16,745 55
J. L. Crawford, $148.75; L. Dubuc, $847.45; G. W. Greene, $544; J. A. Jackson, $1,202.25; W. A. D. Lees, $970.55; A. M. MacDonald, $938.40; J. J. Mahaffy, $989.70; E. P. McNeill, $220.49; F. A. Morrison, $1,806.35; J. D. R. Stewart, $227.90; H. C. Taylor, $1,320.35	9,216 19
Total	$2,015,669 09

Vote 411—Gratuity—Gratification

Gratuity to widow of late Sheriff George Brimston, Yukon	666 67

Vote 35—Kingston Penitentiary—Pénitencier de Kingston

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire ($192,827.36)

Warden, J. C. Ponsford, $3.420, (allowance $900); deputy warden, R. R. Tucker, $2,190, (allowance $900); surgeons, Dr. W. E. Anglin, $2,850, Dr. S. E. Porter, substitute, $85.22; chaplains, Rev. M. McDonald (7 m.), $875, Rev. O. G. Dobbs, (7 m.), $875, Rev. W. H. Smith (5 m.), $625, Rev. W. T. Kingsley (5 m.), $625; accountants, Thos. D. Minnes (10 m.), $1,900, H. Hora (1 m.), $150; clerical assistants (7), salary, $9,820, bonus, $1,204.82; steward, S. Kerrison, salary, $1,652.50, bonus, $50; asst. stewards (2), salary, $2,568.35, bonus, $382.50; engineer, T. Nixon, $2,100; asst. engineers (3), salary, $4,283, bonus, $498.90; firemen (4), salary, $4,695, bonus, $954; hospital nurses (2), salary, $2,580, bonus, $384; matrons (3), salary, $3,210, bonus, $315; school teacher, A. Crossley, salary, $1,470, bonus, $164; organists (2), $125	50,052 29
Chief trade instructors, J. Tweddell, $2,220, F. H. C. McDonald, salary, $1,440, bonus, $174; industrial guards (16), salary, $18,856.50, bonus, $3,524.21; chief keeper, M. J. Walsh, $1,980; keepers (10), salary, $11,960, bonus, $1,643; guards (92), salary, $82,457.69, bonus, $18,519.67	142,775 07

Vote 35—Kingston Penitentiary—Continued—**Pénitencier de Kingston**—Suite

Gratuities—Gratifications

J. J. Lawless, guard, $1,671.25; J. McWaters, guard, $2,517.30; Thos. D. Minnes, accountant, $1,783.22; H. J. Powell, keeper, $1,964.58; G. G. Wand, keeper, $239.84 ..... 8,176 19

Miscellaneous Expenses—Dépenses diverses ($237,509.63)

Anderson Bros., Kingston, sundry groceries 5,276 34
Anglin, S. & Co., Kingston: coal, 30 t., $240; lumber, 38,000 ft., $2,237.19; sundries, $23.50 ..... 2,500 69
Baker Bros., Portsmouth, milk, 8,564 gal 2,397 92
Beardmore & Co., Montreal: leather, 10,308 lb., $3,728.57, 1,512¾ ft., $316.79; sundries, $263.15; sales tax, $151.85 ..... 4,460 36
Bury, Robert & Co., Toronto, lumber, 14,733 ft 1,416 26
Campbell, MacLaurin Lumber Co., Montreal, lumber, 33,995 ft 1,283 35
Canada Cement Co., Montreal: cement, 4,760 brl., $9,736.32; less empty bags returned, $2,553.80 ..... 7,182 52
Canada Starch Co., Cardinal: corn starch, 1,400 lb., $108.07; laundry starch, 80 lb., $5.78; syrup, 29,786 lb., $1,534.80 ..... 1,648 65
Canadian Cottons Ltd., Montreal: denim, 8,111¼ yd., $2,844.18; flannel, 103¼ yd., $24.26; shirting, 5,083 yd., $1,244.67; sales tax, $200.37; cartage, $3.72; less disc., $82.27 ..... 4,234 93
Canadian Laundry Machinery Co., Toronto: drying tumbler, $2,734.20; washing machines, 2, $2,303; machinery parts, $22.23; sales tax, $251.86; freight, $27.30; cartage, $5.35 ..... 5,343 94
Canadian National Railways, freight 1,923 91
Craig, W. G. & Co., Kingston, sundry groceries 1,269 24
Dalton, W. B. & Sons, Kingston, hardware 1,300 66
Darling Bros. Ltd., Montreal: air compressor and tank, $1,146.49; radiator traps, $12.42 ..... 1,158 91
Davis, A. & Sons, Newmarket, leather, 7,901¾ ft 2,106 40
Dominion Textile Co., Montreal: cotton, 1,762¼ yd., $234.28; drill, 4,530¾ yd., $1,861.33; duck, 2,170¾ yd., $578.99; sundries, $195.26 ..... 2,869 86
Edwards, W. C. & Co., Ottawa, lumber, 100,956 ft 4,683 99
Empire Cotton Mills Ltd., Welland: cotton, 347 yd., $89.20; duck, 3,993 yd., $1,242.32 ..... 1,331 52
Fashion Craft, Montreal, cloth, 180½ yd 1,055 93
Green, S., Kingston, beef, 147,918 lb 8,729 55
Hopkins, F. H. & Co., Montreal, concrete mixer 1,305 00
Horn Bros. Woollen Co., Lindsay, cloth, 4,194¾ yd 6,553 12
Hospital for Insane, Toronto, maintenance of convicts 6,570 00
Imperial Oil Co., Toronto: gasoline, 6,675 gal., $1,623; oil, 639.5 gal., $295.07; sundries, $122; less empty containers returned, $75.50 ..... 1,964 57
Kearney Bros. Ltd., Montreal, tea, 3,600 lb 1,724 00
Kingston Milling Co., Kingston: flour, 2,460 bags, $8,475.10; shorts, 10 bags, $20; less empty bags returned, $59.55 ..... 8,435 55
Kingston Public Utilities Commission, electricity supplied 1,367 53
McBroom, W. F., Kingston: potatoes, 510 bags, $2,244; sundries, $40 ..... 2,284 00
McKelvey & Birch Ltd., Kingston, hardware 1,189 22
MacDonald, W. C. Reg'd., Montreal, tobacco, 3,250 lb 2,637 50
MacLean, A., Kingston: beans and peas, 10,503 lb., $563.32; bon ami, 100 cs., $380; butter, 2,100 lb., $751.80; eggs, 600 doz., $195.60; sundry groceries, $1,425.85 ..... 3,316 57
Millan, Dr. R. P., Kingston, dental services 1,459 45
Motor Co., The, Ottawa, big six Studebaker motor car 2,773 05
Northern Electric Co., Montreal, electrical supplies, $1,683.21; less reels returned, $78.46 ..... 1,604 75
Pacific Flush-Tank Co. Chicago: air compressor, $907.56; sewage disposal plant, $1,252; spray nozzles, 45, $81 ..... 2,240 56
Parkhill, J. Y. & Co., Kingston: potatoes, 1,228 bags, $1,133.88; sundries, $24.80. 1,158 68
Paton Mfg. Co., Montreal: lining 51¾ yd., $63.28; serge, 617 yd., $1,490.08.. 1,553 36

Vote 35—Kingston Penitentiary—Concluded—**Pénitencier de Kingston**—Fin

Miscellaneous Expenses—Conc.—*Dépenses diverses*—Fin

Proctor & Gamble Distributing Co., Toronto, soap, 10,918 lb.		2,370 97
Pyke Towing & Salvage Co., Kingston, sand, 3,300 yd.		4,125 00
Robertson, James & Co., Montreal, plumbing supplies		2,175 30
St. Lawrence Starch Co., Port Credit: corn starch, 600 lb., $45.94; syrup, 40 brl., $1,376.14		1,422 08
St. Lawrence Sugar Refineries, Montreal, sugar, 565 bags		4,113 15
Shea, Ambrose & J. A. McGinnis, Kingston, purchase of property		11,000 00
Singer Sewing Machine Co., Kingston, sewing machine parts and needles		1,355 50
Sowards, James Coal Co., Kingston, coal, 3,623.22 t		21,221 07
Trussed Concrete Steel Co. of Canada, Walkerville, wire mesh, 27,712 sq. ft.		1,069 12
Turner, J. Spencer Co. of Canada, Hamilton, duck, 15,663 yd		9,728 74
United Shoe Machinery Co. of Canada, Montreal: rental of machine, 1 y., $120; sundries, $946.63		1,066 63
Waterloo Mfg. Co., Waterloo, separator with stacker, feeder and bagger		1,055 00
Payments to various persons of $1,000 and under		53,801 65
Salaries at Ottawa, detailed in General Account (Page L—24)		289 55
Travel, given under names in General Account (Page L—24)		1,993 45
Department of Public Printing and Stationery, supplies		3,241 71
Accountant's disbursements ($7,168.87)—		
Discharge allowance to convicts (239)		3,321 00
Apples and potatoes, $121.77; car tickets, $125; customs duty, $27.08; express and freight, $1,564.43; loading and unloading cement, $179.50; postage, $407.05; taxis re-escaped prisoner, $19; telegrams, $118.15; telephone, $89.60; transfer of convicts, $550.20; travel, $531.09; sundries, $115.		3,847 87
		438,513 18
Less—Charged to Provisional Bonus Allowance, Vote 363 (Page L—25)	$ 27,815 79	
Sundry small sales, etc	241 91	
		28,057 70
Total		$ 410,455 48

Vote 35—St. Vincent de Paul Penitentiary—Pénitencier de St-Vincent de Paul

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire ($172,529.88)

Warden, R. de la B. Girouard, $3,030 (allowance, $900); deputy warden, J. D. Fitzgibbon, $2,370, (allowance, $900); surgeon, Dr. L. Robert, $2,700, substitute surgeons, Dr. A. Mathieu, $55.39; Dr. J. Pominville, $51.37; chaplains, Rev. H. Godard, salary, $1,875, bonus, $89.81, Rev. J. A. Pageau, $1,875; accountant, E. Garceau, $2,280; clerical assistants (8), salary, $9,664.25, bonus, $803; steward, E. Jobin, salary, $1,800, bonus, $40; asst. stewards (2) salary, $1,055, bonus, $187.25; engineer, E. Champagne, $2,100; asst. engineers (4), salary, $4,240.65, bonus, $496.87; hospital nurses, (2), salary, $2,325, bonus, $587.25; firemen (2), salary, $1,108.33, bonus, $315; librarian, R. P. Lapierre, salary, $1,376.12, bonus, $147.83; organists (2), $200 ..... 40,773 12

Chief trade instructor, H. H. Donnelly, salary, $1,680, bonus, $50; industrial guards, (18), salary, $16,773.35, bonus, $3,455.53; chief keeper, F. C. Clermont, $1,980; keepers (9). salary, $10,870, bonus, $1,302; guards (90), salary, $77,522.03, bonus, $18,123.85 ..... 131,756 76

Gratuities—Gratifications

E. Barbeau, guard, $2,480.62; A. Charboneau, guard, $3,740.62; A. P. Chateauvert, asst. eng., $1,026.31; G. H. Kellett, keeper, $205.29; J. E. Pepin, industrial guard, $1,955; D. Poirier, guard, $945 ..... 10,352 84

Vote 35—St. Vincent de Paul Penitentiary—Continued
Pénitencier de St-Vincent de Paul—Suite

Miscellaneous Expenses—Dépenses diverses ($201,688.08)

Auclair, Alban, St. Vincent de Paul: oats, 619.323 bush., $379.21; tobacco, 2,000 lb., $500; vegetables, 8.638 t., $275.23, sundries, $137.82	1,292 26
Beardmore & Co., Toronto: leather, 9,674 ft., $3,041.23, 12,944 lb., $4,333.93, sundries, $15.40; sales tax, $262.19	7,652 75
Birkett, Thos. & Son, Ottawa, white lead, 6 t.	1,440 46
Brandram-Henderson Ltd., Montreal: paint, 500 gal., $1,273.53, 675 lb., $62.96; sundries, $84.18; sales tax, $1.50	1,422 17
Bury, Robert & Co., Toronto, lumber, 18,058 ft.	1,439 24
Caldwell, Boyd & Co., Perth: coating, 432½ yd., $674.32; tweed, 869¼ yd., $912.71.	1,587 03
Canada Iron Foundries, Montreal, iron pipe, 65.522 t.	5,876 67
Canada Starch Co., Cardinal: corn starch, 520 lb., $38.68; syrup, 31,272 lb., $1,650.44	1,689 12
Canadian Cottons Ltd., Montreal: denim, 5,316¼ yd., $1,861.49; shirting, 7,033¼ yd., $1,699.28; yarn, 36 lb., $17.65; sales tax, $170.67; cartage, $2.30	3,751 39
Canadian Fairbanks-Morse Co., Montreal: electric drill, $78; grinder, $122; lathe, $1,685; pressure regulators, 6, $330.40; water box bonnet and air chamber, $146.40; sundry tools and machinery parts, $890.57	3,252 37
Canadian Johns-Manville Co., Toronto: pipe covering, 11,607 ft., $1,856.07; sundries, $78.50	1,934 57
Contant, S. L., Montreal: sausage, 9,045 lb., $994.95; lard, 840 lb., $138.60	1,133 55
Coopérative Fédérée de Quebec, Montreal, oats, 1,800 bush.	1,146 27
Desautels, Alderic, St. Vincent de Paul, milk, 3,678⅝ gal	1,048 56
Desmarteau Estate, St. Vincent de Paul, purchase of property, 31,536 sq. ft.	1,000 00
Dominion Bridge Co., Montreal: supplying and fabricating structural steelwork required for reinforcing chapel floor, $1,718.45; steel, 488 lb., $22.80	1,741 25
Dominion Coal Co., Montreal, coal, 3,339.64 t.	24,366 17
Dominion Sheet Metal Corporation Ltd., Hamilton, steel sheeting, 22,567 lb.	1,365 52
Dominion Textile Co., Montreal: cotton, 5,304½ yd., $1,057.48; duck, 1,354½, yd., $335.77; sundries, $47.46	1,440 71
Drummond McCall Co., Montreal: machinery parts, $244.50; steel, 8,879 lb., $518.48; tinned iron, 1,124 lb., $169.23; pipe, 8,350 lb., $491.62; sales tax, $6.73	1,430 56
Elie, Joseph, Montreal: coal, 100 t., $1,074.60; wood, 21 cords, $189	1,263 60
Grier Timber Co., Montreal, hickory, 1.563 cord, $64.06, sundry lumber, 20,021 ft., $1,132.65	1,196 71
Gunn, Langlois & Co., Montreal: butter, 3,613 lb., $1,177.31; cheese, 164 lb., $29.52; eggs, 1,320 doz., $589.27; lard, 1,680 lb., $268.80; mincemeat, 200 lb., $33; pork, 15 brl., $502.50	2,600 40
Gunn's Ltd., West Toronto: beef, 32,729 lb., $1,788.47; mutton, 1,406 lb., $116.22.	1,904 69
Hall Engineering Ltd., Montreal: electrical pump parts, $1,140.97; motor car parts, $149.88; repairing jacketed boilers, 2, $162.20; sundries, $1.50	1,454 55
Harris Abattoir Co., Montreal: beef, 33,811 lb., $2,080.99; butter, 1,064 lb., $277.20; mutton, 1,735 lb., $158.88	2,517 07
Hospitals for Insane, maintenance of convicts: Guelph, $1,120.50; St. Michel-Archange, $800; St. Jean de Dieu, $550.40	2,470 90
Imperial Oil Co., Montreal: fuel oil, 15,386 gal., $2,087.06; gasoline, 3,967 gal., $1,085.66; grease, 381 lb., $18.36; sundries, $222.28	3,413 36
Jenkins Bros., Ltd., Montreal: discs, 144, $9.27; valves, 188, $1,131.42	1,140 69
Kearney Bros. Ltd., Montreal, tea, 2,200 lb.	1,066 00
Kingston Milling Co., Kingston, flour, 620 bags	2,281 60
Kingston Penitentiary: brooms, 342 doz., $340.36; shirts, 360, $450; sundries, $368.32; cartage, $11.27	1,169 95
McGillis, Alex. D. & Co., Montreal, potatoes, 1,710 bags.	1,496 25
Maxwell, E. J. Ltd., Montreal, lumber, 91,690 ft.	5,467 66
Montreal Light, Heat & Power Consolidated, power supplied	4,425 86
Motor Co., The, Ottawa, big six Studebaker motor car	2,773 05
Northern Aluminum Co., Pittsburgh: aluminum, 17 lb., $8.15; kettles, 2, $1,459.91.	1,468 06
Ogilvie Flour Mills Co., Montreal: flour, 635 brl., $4,777.49; sundry meal, $462.90	5,240 39

Vote 35—St. Vincent de Paul Penitentiary—Concluded
Pénitencier de St-Vincent de Paul—Fin

Miscellaneous Expenses—Conc.—Dépenses diverses—Fin

Paton Mfg. Co., Montreal, serge, 510½ yd.		1,383 53
Penmans Ltd., Paris, underwear, 395 doz. pieces		4,343 04
Quaker Oats Co., Peterborough: feed, 350 bags, $787.50; sundries, $220		1,007 50
Robertson, The James Co., Montreal, sundry plumbing supplies		7,662 37
Robin Hood Mills, Ltd., Montreal: flour, 255 brl., $1,772.25; rolled oats, 165 bags, $583.50.		2,355 75
St. Lawrence Sugar Refineries, Montreal, sugar, 17,000 lb.		1,287 50
Standard Clay Products, St. Johns, sewer pipe, 1,150 ft.		1,125 60
Payments to various persons of $1,000 and under		62,774 55
Salaries at Ottawa, detailed in General Account (Page L—24)		289 54
Travel, given under names in General Account (Page L—24)		1,993 45
Department of Public Printing and Stationery, supplies		1,591 30
Accountant disbursements ($6,512.54)—		
Discharge allowance to convicts (221)		1,688 00
Express and freight, $2,556.53; postage, $248.50; telegrams, $128.94; telephone, $348.06; travel, *re* prison business, $1,041.80, *re* escaped convicts, $11; transfer of convicts, $272.65; sundry small payments, $217.06		4,824 54
		384,570 80
Less—Charged to Provisional Bonus Allowance, Vote 363 (Page L—25)	$ 25,684 61	
Sundry small sales	423 79	
		26,108 40
Total		$ 358,462 40

Vote 35—Dorchester Penitentiary—Pénitencier de Dorchester

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire ($95,347.12)

Warden, G. T. Goad (2 m.), $450, (allowance $900); deputy wardens, C. E. Elsdon (7 m.), $1,260, (allowance $900); E. H. Cummings (5 m.), $850, (allowance $900); surgeon, Dr. J. F. Teed, $3,000; chaplains, Rev. P. P. Dufour, salary, $1,500, bonus, $154; Rev. C. K. Hudson, salary, $1,875, bonus, $89.81; accountant, L. Sears (9 m.), salary, $1,350, bonus, $30; clerical assistants (5), salary, $4,803.31, bonus, $683.48; steward, F. O. Chapman, salary, $1,605, bonus, $63.99; asst. steward, salary, $1,125, bonus, $315; engineer, C. Bayhe (7 m.), $1,225; asst. engineers (3), salary, $3,192, bonus, $364.50; hospital nurse, $1,110; fireman, salary, $1,260, bonus, $198; school teacher and librarian, W. L. Allain, salary, $1,620, bonus, $54; organists (2), $200	28,378 09
Chief trade instructor, J. Shannon (11 m.), salary, $1,320, bonus, $159.50; industrial guards (11), salary, $10,182.07, bonus, $1,882.45; chief keeper, E. H. Cummings (7 m.), $1,155; keepers (6), salary, $6,805, bonus, $882.50; guards (34), salary, $36,980.76, bonus, $7,601.75	66,969 03

Miscellaneous Expenses—Dépenses diverses ($110,375.56)

Beardmore & Co., Toronto: leather, 4,152 lb., $1,504; 532 ft., $115.42; sundries, $66.35	1,685 77
Canada Cement Co., Montreal, 500 bags, $2,038.79; less empty bags returned, $304.60	1,734 19
Canada Paint Co., Montreal, oil, paint and varnish	1,088 61
Canadian Allis-Chalmers, Ottawa, steel roof erected and painted	2,300 00
Canadian General Electric Co., St. John, electrical supplies	1,990 35
College Bridge Construction & Trading Co., College Bridge, lumber, 30,707 ft.	1,016 62
Cumberland Railway & Coal Co., Springhill, coal, 1,569.5 t.	10,594 15
Dunham, C. A. Co., Toronto, steam fitting supplies	1,341 59
Eastern Hay and Feed Co., Sackville: feed, 25.05 t., $924.75; sugar, 55 bags, $387.50; sundry grain, $582.32	1,894 57

Vote 35—Dorchester Penitentiary—Concluded
Pénitencier de Dorchester—Fin

Miscellaneous Expenses—Conc.—*Dépenses diverses*—Fin

Harris Abattoir Co., Toronto: beef, 21,598 lb., $1,685.98; sundries, $485.89....		2,171 87
Imperial Oil Co., St. John: gasoline, 3,771 gal., $1,104.93; oil, 2,396 gal., $828.26; containers, $396; freight, $18.27; less empty containers returned, $279....		2,068 46
Jack, Watson & Co., Montreal: concrete mixers, 2, $1,828; loaders, 2, $430; water tanks, 2, $175.....		2,433 00
Kingston Penitentiary: brooms, 41 doz., $222.35; locks and fittings, $590.39; sundries, $199.65		1,012 39
Lake of the Woods Miiling Co., Montreal, flour, 300 brl.....		1,872 00
McAvity, T. & Sons, St. John, sundry hardware and plumbing supplies.....		1,625 71
MacDonald, W. C. Reg'd., Montreal, tobacco, 1,780 lb.....		1,017 40
Maritime Coal, Railway & Power Co., Joggins, coal, 1,457 t.....		9,251 85
Motor Co., The, Ottawa, special six Studebaker motor car.....		2,220 63
Murray & Gregory, Ltd., St. John, lumber, 36,501 ft.....		2,965 64
Paton Mfg. Co., Montreal, serge, 464¼ yd.....		1,203 39
Penmans Ltd., Paris, underwear, 240 doz. pieces, $2,582.95; socks, 100 pr., $17.85.		2,600 80
Robertson, James Co., Montreal, sundry hardware.....		2,392 59
St. Lawrence Flour Mills Co., Montreal, flour, 300 brl.....		2,415 00
St. Lawrence Sugar Refineries, Montreal, sugar, 145 bags.....		1,145 80
Sumner Co., Moncton: builders' supplies, $217.49; coal, 22.995 t., $413.91; hardware, $1,066.56; paint, $34.24.....		1,732 20
Trustees of School District No. 2, Dorchester, annual grant, 1924.....		500 00
Payments to various persons of $1,000 and under.....		38,926 08
Salaries at Ottawa, detailed in General Account.....(Page L—24)		289 54
Travel, given under names in General Account.....(Page L—24)		996 75
Department of Public Printing and Stationery, supplies.....		704 40
Accountant's disbursements ($7,184.21)—		
Discharge allowances to convicts (103).....		1,407 50
Customs duty, $126.99; express and freight, $3,541.30; postage, $260; telephone, $31.85; telegrams, $129.93; transfer of convicts, $407.82; travel re prison business, $789.81; sundry small items, $489.01.....		5,776 71
		205,722 68
LESS—Charged to Provisional Bonus Allowance, Vote 363..... (Page L—25)	$ 12,543 17	
Sundry small sales.....	264 75	
		12,807 92
Total.....		$ 192,914 76

Vote 35—Manitoba Penitentiary—Pénitencier du Manitoba

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire ($86,518.58)

Warden, W. Meighan, $3,180, (allowance $900); deputy warden, W. C. Abbott, $2,160, (allowance $900); surgeons, Dr. J. J. McFadden, $3,000, Dr. A. N. McLeod, substitute, $83.33; chaplains, Rev. S. W. L. Stewart, salary, $1,875, bonus, $89.81, Rev. W. J. Heffron, $1,875; accountants, J. A. Macdougall (April 1 to May 13), $241.28, H. Woods (June 1 to Mar. 31), salary, $1,500, bonus, $33.34; clerical assistants (5), salary, $3,506.20, bonus, $29; steward, A. Guest, salary, $1,500, bonus, $154; asst. steward, salary, $1,320, bonus, $186; engineer, W. H. Shead, $2,100; asst. eng., salary, $1,425, bonus, $177; hospital nurses (2), salary, $1,408, bonus, $212.25; fireman (Dec. 11 to Mar. 31), $294.19; school teacher and librarian, J. S. Wilson, salary, $1,485, bonus, $159.01; organist, $100.....		28,093 41
Chief trade instructor, S. F. Bloomfield, salary, $1,800, bonus, $40; industrial guards (10), salary, $11,219.48, bonus, $2,838.60; chief keeper, T. Clayton, salary, $1,740, bonus, $50; keepers (4), salary, $5,550, bonus, $727.03; guards (33), salary, $29,699.15, bonus, $4,760.91.....		58,425 17

Vote 35—Manitoba Penitentiary—Concluded—**Pénitencier du Manitoba**—Fin

Gratuity—Gratification

D. J. Meaney, guard		315 00

Miscellaneous Expenses—Dépenses diverses—($130,804.35)

Beardmore & Co., Toronto: leather, 2,826 lb., $1,054.69; 202 ft., $42.27; shoe laces, 40 gr., $137.80; sundries, $39.33		1,274 09
Bowman, David Coal & Supply Co., Winnipeg, coal, 86.2 t		1,125 74
Brock, Stanley, Ltd., Winnipeg: machinery parts, $2,705.78; cleaner, 10 brl., $200.36		2,906 14
Canada Cement Co., Winnipeg: cement, 2,200 brl		7,875 75
Canadian Cottons Ltd., Montreal: denim, 403¾ yd., $1,638.72; shirting, 3,474½ yd., $928.93		2,567 65
Canadian Pacific Railway Co., freight		14,557 40
Crown Coal Co., Edmonton, coal, 1,996.13 t		7,585 27
Darling Bros. Ltd., Montreal: deep well working head with plunger, $480; pumps, 3, $1,308; receiving tank, $245; return trap, $327; steam traps, 6, $297; water heater, $705; sundries, $213; less discount, $135		3,440 00
Deere, John, Plow Co., Winnipeg: binder, $220; thresher, $1,675; sundries, $19.05		1,914 05
Horton Steel Works Ltd., Bridgeburg, steel tank on tower, payment on account		4,959 67
Hospitals for Insane, maintenance of convicts: Guelph, $946.50, Ponoka, $440, Selkirk, $365; sundry clothing, $37.05		1,788 55
Imperial Oil Co., Winnipeg: gasoline, 1,612 gal., $404.99; oil, 2,346.2 gal., $919; sundries, $77.47		1,401 46
Jack, Watson & Co., Montreal: concrete mixer, $1,913; power loader, $491; water tank, $135; less freight, $20.45		2,518 55
Jobin, Marrin Co., Winnipeg: sundry groceries		1,431 60
Kingston Penitentiary: cell barriers, 209 sets, $1,424.97; levers, $422.54; locking devices, 8, $1,270.89; sundries, $364.19; cartage and postage, $30.36		3,512 95
Lake of the Woods Milling Co., Winnipeg: bran, 1 t., $28; shorts, 1 t., $34; flour, 300 brl., $1,410		1,472 00
London Concrete Machinery Co., London: carts, 6, $244; hoisting engine, $935; tower hoist, $480; sales tax, $76.50		1,735 50
McDonald Lumber Co., Winnipeg: lumber, 96,816 ft		1,653 80
Manitoba Bridge and Iron Works Ltd., Winnipeg, sundry hardware		1,319 36
Motor Co., The, Ottawa, special six Studebaker motor car		2,220 63
Paton Manufacturing Co., Montreal, serge, 401¾ yd		1,044 28
Pedlar People Ltd., Oshawa: lath, 525 yd., $234.93; metal shingles, 90 squares, $855.87; steelcrete, 14,063 sq. ft., $720.56; sundries, $69.47		1,880 83
Penmans Ltd., Paris, underwear, 92 doz. pieces		1,147 11
Robertson, James Co., Montreal, sundry plumbing supplies		6,251 28
Stoney Mountain School District, annual grant, 1924		750 00
Western Canada Flour Mills Co., Winnipeg, flour, 300 brl		2,175 00
Winnipeg City Hydro-Electric System, electricity supplied		3,004 31
Payments to various persons of $1,000 and under		39,899 40
Salaries at Ottawa, detailed in General Account (Page L—24)		289 54
Travel, given under names in General Account (Page L—24)		996 75
Department of Public Printing and Stationery, supplies		777 07
Accountant's disbursements ($5,328.62)—		
Discharge allowance to convicts (60)		768 57
Customs duty, $177.37; expenses *re* escaped convict, $721.48; express and freight, $1,655.67; postage, $126; telegrams, $251.09; telephone, $75.75; transfer of convicts, $1,083.33; travel, $423.72; sundries, $45.66		4,560 07
		217,637 93
LESS—Charged to Provisional Bonus Allowance, Vote 363 (Page L—25)	$ 9,621 14	
Sundry small sales	158 65	9,779 79
Total		$ 207,858 14

Vote 35—British Columbia Penitentiary
Pénitencier de la Colombie-Britannique

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire—($84,594.35)

Warden, H. W. Cooper, $3,000 (allowance $900); deputy warden, G. W. Trollope, $2,040, (allowance $900); surgeon, Dr. T. B. Green, $1,680; chaplains, Rev. A. E. Vert, (2 m.), salary, $250, bonus, $25.66, Rev. W. Cummins (7 m.), $583.31, Rev. W. Robertson (3 m.) $600, Rev. J. Hartman (11 m.) $1,375, Rev. F. Lardon (1 m.), $125; accountant, F. B. Emery, $1,920; clerical assistants (4), salary, $4,850, bonus, $354.01; steward, R. J. Robertson (7 m.), salary, $1,050, bonus, $23.31; engineer, J. B. Drinkwater, salary, $1,735, bonus, $50; asst. eng., $1,260; hospital nurses (3), salary, $1,471.55, bonus, $230.20; firemen (2), $253.42; school teachers, W. J. Clement (April 1 to Aug. 26), salary, $532.26, bonus, $75, J. S. Ward (Nov. 3 to Mar. 31), $542.67; organist, $200 ..... 24,226 39

Chief trade instructors, J. L. Goss (9 m.) salary, $1,080, bonus, $130.50, R. M. Allan (2 m.) salary, $300, bonus, $6.70; industrial guards (9), salary, $6,623.56, bonus, $1,764.64; chief keepers, P. Devine (7 m.), salary, $1,055, bonus, $12.48, J. L. Goss (3 m.), salary, $405, bonus, $13.50; keepers (4), salary, $5,275, bonus, $728.50; guards (47), salary, $35,156.05, bonus, $7,817.03 ..... 60,367 96

Miscellaneous expenses—Dépenses diverses—($83,826.39)

Anderson & Lusby, New Westminster: standard pipe furnace and casing, $137; sundry hardware, $1,570.38 ..... 1,707 38

Beardmore & Co., Toronto: leather, 2,998 lb., $1,178.14, 630¾ ft., $208.43; sales tax, $42.20 ..... 1,428 77

Brackman-Ker Milling Co., The, New Westminster: bran, 6 t., $183; crushed oats, 13½ t., $548; rolled oats, 6½ t., $531.50; shorts, 14 t., $426; sundry small supplies, $115.05 ..... 1,803 55

Brunette Lumber Co., New Westminster: lumber, 83,333 ft., $2,407.96; sales tax, $119.52 ..... 2,527 48

Burns, P. & Co., New Westminster: beef, 19,081 lb., $1,433.89; butter, 1,288 lb., $456.12; bacon, eggs and lard, $51.55 ..... 1,941 56

Canadian General Electric Co., Vancouver, sundry electrical supplies 1,526 56

Canadian Western Lumber Company, Fraser Mills, lumber, 71,874 ft 1,767 34

Crane Limited, Vancouver, sundry hardware supplies 1,895 50

Gilley Bros., New Westminster: cement, 1,600 brl., $6,656; flue lining, 480 ft., $257.50; lime, 90 brl., $254.50; sundry small supplies, $296.25; less empty sacks returned, 3,664, $732.80 ..... 6,731 45

Hospital for the Insane, New Westminster, maintenance of convicts, 1 y. to Mar. 31, at $30 per m 1,135 15

London Concrete Machinery Co.: hoisting engines with gasoline motor, 2, $1,263; concrete mixer on trucks, $2,445; small items, $37.12; sales tax, $164.10 ..... 3,909 22

Maxwell, E. J., Montreal, common hickory, 17,170 ft 1,075 91

Middleboro Collieries Limited, coal, 544.35 t 3,400 52

Motor Company, The, Ottawa, special six Studebaker motor car 2,220 63

National Iron Corporation, Toronto, cast iron pipe, 708 ft 1,189 44

New Westminster City: electric current supplied, April 1, 1924, to Mar. 25, 1925, $1,269.35; labour and supplies, $12.48 ..... 1,281 83

Northern Electric Company, Vancouver, sundry electrical supplies 1,207 17

Robertson-Godson Co., The, Vancouver, sundry plumbing supplies 1,684 95

Robin Hood Mills, Calgary, flour, 255 brl 1,734 00

Swift Canadian Co., New Westminster: beef, 17,917 lb., $1,487.52; sausages, 2,554 lb., $244.37; sundry supplies, $251.77 ..... 1,983 66

Vancouver Milling and Grain Co., New Westminster: flour, 250 brl 2,282 58

Welsh, C. A., New Westminster: beans, 3,600 lb., $153; butter, 392 lb., $137.20; sugar, 54 sacks, $428.20; syrup, 276 cases, $1,246.40; sundry groceries, $591.20 ..... 2,556 10

Payments to various persons of $1,000 and under 29,085 00

Salaries at Ottawa, detailed in General Account ..... (Page L—24) 289 54

Travel, given under names in General Account ..... (Page L—24) 996 70

Vote 35—British Columbia Penitentiary—Concluded
Pénitencier de la Colombie-Britannique—Fin

Miscellaneous Expenses—Conc.—Dépenses diverses—Fin

Department of Public Printing and Stationery, supplies		577 82
Accountant's disbursements ($5,886.58)—		
Discharge allowance to convicts (80)		734 55
Express and freight, $2,470.94; postage, $126; telegrams, $446.27; telephone, $257.99; travel, $34.60; water supplied, $1,660.65; sundry small accounts, $155.58		5,152 03
		168,420 74
Less—Charged to Provisional Bonus Allowance, Vote 363	(Page L—25)	11,318 11
Total		$ 157,102 63

Vote 35—Alberta Penitentiary—Pénitencier de l'Alberta

Cashman, J. J., accountant, 12 m.: salary, 2,280; sundry disbursements, $196.75		2,476 75
Sundry small accounts		143 75
Total		$ 2,620 50

Vote 35—Saskatchewan Penitentiary—Pénitencier de la Saskatchewan

Salaries of Staff and Provisional Bonus Allowance—Traitements du personnel et boni provisoire ($103,740.39)

Warden, W. J. Macleod, $3,420, (allowance $900) deputy warden, R. Wylie, $2,400, (allowance $900); surgeon, Dr. J. S. Chisholm, $1,800; chaplains, Rev. J. S. Strong, $1,208.31, Rev. J. H. Brodeur, $1,749.99; accountant, $2,280; clerical assistants (5), salary, $4,295, bonus, $534.40; steward, J. Ewan, salary, $1,529, bonus, $124; asst. steward, salary, $1,094.50, bonus, $315; engineer, D. Malcolmson, $2,100; asst. eng., $1,500; hospital nurse, salary, $1,122.48, bonus, $314.57; fireman, salary, $1,200, bonus, $258; school teacher, A. McIntosh, $1,485; organists (3), $175.	28,905 25
Chief trade instructors, R. M. Allan (10 m.), salary, $1,500, bonus, $33.30, C. Daly (2 m.), salary, $240, bonus, $29; industrial guards (11), salary, $13,944, bonus $2,365.25; chief keeper, P. Doolan, $1,980; keepers (4), salary, $5,591.50, bonus, $712; guards (38), salary, $39,006.29, bonus, $9,433.80	74,835 14

Gratuity—Gratification

P. D. Chapman, clerk	1,130 00

Miscellaneous Expenses—Dépenses diverses ($163,325.41)

Beardmore & Co., Toronto: leather, 5,815 lb., $2,243.09, 521 ft., $109.19; sundries, $85.44	2,437 72
British Empire Steel Corporation, Montreal, steel, 59,186 lb	1,364 63
Brock, Stanley, Ltd., Ottawa: drying tumbler, $2,646; soda, 23 brl. $498.26; soda ash, 3,000 lb., $111.72	3,255 98
Cameron & Heap, Ltd., Prince Albert, sundry groceries	2,907 63
Canada Cement Co., Ltd., Winnipeg: cement, 5,400 brl., $16,159.60 less empty sacks returned, $3,780	12,379 60
Canadian Cottons, Ltd., Montreal: denim, 5,573 yd., $2,258.77; shirting, 806¾ yd., $203.39	2,462 16
Canadian National Railways: freight $23,696.62; rent of siding, $23.45; sundry labour $24.86; less overpaid fare, $43	23,701 93
Codville Co., Ltd., Prince Albert, sundry groceries	3,600 26
Crown Coal Co., Edmonton: coal, 3,426.845 t., $11,308.56, less freight, $6.51	11,302 05
Dominion Sheet Metal Corporation, Hamilton: galv. steel sheets, 17,624 lb	1,314 92

Vote 35—Saskatchewan Penitentiary—Concluded
Pénitencier de la Saskatchewan—Fin

Miscellaneous Expenses—Conc.—*Dépenses diverses*—Fin

Dominion Textile Company, Montreal: duck, 940½ yd., $284.90; sheeting, 2,308¼ yd., $713.51; towels, 4 doz., $9.13.		1,007 54
Fashion-Craft, Montreal, cloth, 190⅝ yd		1,113 69
Glidden Company, Toronto, paint, 390 gal		1,082 70
Horn Bros. Woollen Co., Lindsay: frieze, 1,001¼ yd., $1,501.88; black mackinaw, 302 yd., $422.80; sales tax, $96.20.		2,020 88
Hospitals for Insane, Maintenance of Convicts: Battleford, $2,150.25; Guelph, $400.50; Ponoka, $730; sundry clothing and dental service, $291.75		3,572 50
Imperial Oil Ltd., Saskatoon: gasoline, 6,745 gal., $2,019.89; oil, 1,047½ gal., $743.79; grease, $19.51.		2,783 19
Kearney Bros. Ltd., Montreal, tea, 2,100 lb		1,019 00
Lake of the Woods Milling Co. Ltd., Winnipeg: flour, 630 brl., $3,843; shorts, 5 t., $175.		4,018 00
McDiarmid Lumber Company, Ltd., Prince Albert: lumber, 96,119 ft., $4,089.88; coal, 39.315 t., $382.72; sundry supplies, $438.85.		4,911 45
McKay, Wm., Prince Albert: beef, 36,971 lb., $1,797.75; fish and eggs, $29.07		1,826 82
Macdonalds Consolidated Ltd., Saskatoon: sugar, 13,500 lb., $1,163.40; sundry groceries, $918.83.		2,082 23
MacDonald, W. C. Reg'd., Montreal, tobacco, 1,150 lb.		1,030 00
Manitoba Steel and Iron Company, Ltd., Winnipeg: steel, $1,121.61; flat iron, $34.87.		1,156 48
Manville Hardware Co., Ltd., Prince Albert: sundry hardware supplies, $1,577.07, less empty sacks returned, 80c		1,576 27
Maxwell, E. J., Ltd., Montreal, lumber, 19,228 ft		1,192 14
Motor Company, Ottawa, special six Studebaker motor car		2,220 63
Paton Manufacturing Co., Montreal, serge, 454 yd		1,188 94
Pedlar People Ltd., Oshawa: metal lath, 912 yd., $211; steelcrete, 57,985 sq. ft., $2,374.77		2,585 77
Penmans Limited, Paris: underwear, 349 doz., $3,661.75; sales tax, $183.06		3,844 81
Prince Albert City: electric light, power and water supplied, 12 m. to Mar. 31, 1925; power and light, $6,007.05; water, $728.76; reinforcing steelcrete, 18,283 lb., $607.91; cable, 650 ft., $45.50; labour and supplies, $104.37		7,493 59
Prince Albert Creamery Co., Ltd., milk, 10,803 qt., $1,260.18; butter, 3,885 lb., $1,386.20.		2,646 38
Robertson, James Co., Ltd., Montreal: roofing copper, 649 lb., $209.95; sundry plumbing supplies, $1,259.68.		1,469 63
Robin Hood Mills, Ltd., Moose Jaw, flour, 210 brl		1,837 50
Sinclair & Co., Prince Albert: beef, 34,257 lb., $1,407.55; fish, 53½ lb., $8.04; chicken, 24 lb., $4.80.		1,420 39
Steel Company of Canada, Ltd., Hamilton: steel, 46,710 lb., $1,932.43 less freight $786.65; wire, $22.71.		1,168 49
Steele Briggs Seed Co., Regina: oats, 1,000 bush., $1,000; sundry vegetable seeds, $50.23.		1,050 23
Winnipeg Supply & Fuel Co., Ltd., Winnipeg, lime, 350 brl		1,067 50
Payments to various persons of $1,000 and under		30,891 61
Salaries at Ottawa, detailed in General Account (Page L—24)		289 54
Travel, given under names in General Account (Page L—24)		996 70
Department of Public Printing and Stationery, supplies		839 50
Accountant's disbursements ($7,194.43)—		
Discharge allowance to convicts (114)		3,509 55
Customs duty $146.50; Postage and rental of P.O. Box, $189; telegrams $228.78; telephone $9.15, transfer of convicts, $2,719.45; travel $320; sundry labour and supplies, $72		3,684 88
		268,195 80
Less—Charged to Provisional Bonus Allowance, Vote 363	$ 14,119 42	
Small sales	1,399 10	
		15,518 52
Total		$ 252,677 28

Vote 35—Penitentiaries: General Account—Pénitenciers: Compte général

Salaries—Traitements: N. E. Burnside, sten. bk-kpr., $170; H. Coyles, sr. draftsman, $560, bonus, $16.64; A. Foster, mess. clk., $19.35, bonus, $10.16; E. R. Jackson, inspector, $235; E. Johnson, clk. sten., $320; F. J. Shearman, sr. draftsman, $54.19, bonus, $1.61; F. J. O. Smith, sr. draftsman, $58.71, bonus, $1.74; G. O. Watson, clk. sten., $320, bonus, $105		1,872 40
Sundry small accounts		198 36
Travelling expenses: R. R. Creighton, $835; H. C. Fatt, $874.49; W. S. Hughes, $2,186.33; E. R. Jackson, $943.50; W. S. Lawson, $959.61; G. Smith, $1,693.59; R. F. Uniacke, $481.28		7,973 80
		10,044 56
Less—Salaries charged to various penitentiaries	$ 1,737 25	
Travel charged to various penitentiaries	7,973 80	
Charged to Provisional Bonus Allowance, Vote 363 (Page L—25)	135 15	9,846 20
Total		$ 198 36

Superannuation: Public Service Retirement Act, 1920
Pensions: Loi de retraite du service public, 1920

Gratuities under Public Service Retirement Act, 1920, detailed in Part F, Finance Department: Justice, $2,416.67; Penitentiaries, $3,320		$ 5,736 67

Vote 313—Administration of the Bankruptcy Act
Administration de la Loi des faillites

F. P. Varcoe, Ottawa, travel, $41.45, credited to Casual Revenue, 1925-26, $18.55		60 00
Department of Printing and Stationery, supplies		1,840 83
Total		$ 1900 83

Vote 328—Miscellaneous: Litigated Matters—Divers: Affaires litigieuses

Labrador Boundary Case ($18,407.81)—		
Clerks: A. B. Croshaw, $32; S. Gould, $960; J. E. Fagen, $347.60		1,339 60
Grenfell, Dr. W. T., report on Labrador fisheries		500 00
Moore, H. Stuart, London, England, legal services		1,045 24
Travelling expenses: C. P. Plaxton, $625.32, less charged to 1923-294, $160; James White, $24 30		489 62
Sundry small accounts		337 87
Department of Printing and Stationery, supplies, $20,437.19, less paid in 1925-26, $5,741.71		14,695 48
Law Societies of Canada, sundry fees		99 00
Law stamps: Exchequer Court of Canada, $600; Supreme Court of Canada, $100.		700 00
Legal services including disbursements in sundry cases: E. Lafleur, K.C., Montreal, $542.75; Chrysler & Chrysler, Ottawa, $565.75; H. Stuart Moore, London, England, $127.75; H. J. Scott, Toronto, further payment on account (see page L—15, 1923-24) $5,000; Hon. N. W. Rowell, K.C., Toronto, $8,659.16; Turnbull, Turnbull & Atton, Regina, $29.63		14,925 04
Prize Court, further expenses: schooner *Oregon*, $567.68; schooner *Svithoid*, $165.20		732 88
Travelling expenses: E. L. Newcombe, attending Judicial Committee of the Privy Council, June 17 to Aug. 25, 1924, $1,952; F. P. Varcoe, $211.69		2,163 69
Sundry small accounts		2 00
Department of Printing and Stationery, printing		2,233 56
		39,263 98
Less—Costs recovered, Warner Quinlan, $1,410.05, Judge J. B. T. Caron, $199.41.		1,609 46
Total		$ 37,654 52

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 329—Canadian Law Library, London, England—Londres, Angleterre

Annual grant	250 00
Supreme Court Reports, vol. 63	8 56
Total	$ 258 56

Vote 330—Pecuniary Claims Convention with U. S. A.
Convention avec les Etats-Unis au sujet de réclamations pécuniaires

Clerks: G. O. Watson, $477.68, bonus, $156.74; N. E. Walsh, $506, bonus, $71.30	1,211 72
Rt. Hon. Sir Charles Fitzpatrick, Quebec, advance against remuneration and expenses as British Arbitrator	500 00
Robinson, C. C., K.C., Toronto, advances on account of retainer fees	3,500 00
White, James, Ottawa, travel	140 41
Sundry small accounts	121 31
Department of Printing and Stationery, supplies	104 89
	5,578 33
LESS—Charged to Provisional Bonus Allowance, Vote 363.....(Page L—25)	228 04
Total	$ 5,350 29

Votes 350 & 478—Revision of the Dominion Statutes
Revision des statuts du Canada

Rt. Hon. Sir Charles Fitzpatrick, Quebec, president, $4,000; travel, $467	4,467 00
Vice-presidents: E. L. Newcombe, Apr. 1 to Sept. 19, $2,085.75, travel, $40; E. R. Cameron, Dec. 11 to Mar. 31, $919.35, travel, $79.10	3,124 20
Commissioners: E. J. Daly, Ottawa, $2,500; H. H. Dewart, Toronto, 3 m. to June 30, $624.99, travel, $100; A. McGregor, Toronto, Aug. 22 to Mar. 31, $1,525.53, travel, $80; L. A. Rivet, Montreal, $2,500, travel, $200; F. R. McD. Russell, Vancouver, $2,500, travel, $1,340	11,370 52
N. Laliberté, Victoriaville, secretary, $4,000; R. Mercier, Ottawa, assistant secretary, June 27 to Mar. 31, $1,141.67; F. J. MacNeill, Ottawa, assistant to vice-president, 6 m. at $1,500, 6 m. at $1,800, $1,650, travel, $16.50; F. H. Hird, Ottawa, stenographer and typist, Oct. 1 to Mar. 31, $99.99	6,908 16
Translators: R. A. Benoit, Quebec, 11 m., $1,375; L. P. Geoffrion, Montreal (March) $125; P. G. Ouimet, Ottawa, (March) $125	1,625 00
Sundry small accounts	288 04
Department of Printing and Stationery, supplies	1,546 70
Total	$ 29,329 62

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed under Salaries at Ottawa.....(Page L—7)	6,488 46
Detailed under Exchequer Court of Canada.....(Page L—9)	73 66
Detailed under Pecuniary Claims.....(Page L—25)	228 04
Accounted for under Penitentiaries.....(Pages L—15 to 24)	101,237 39
Detailed under Supreme Court of Canada.....(Page L—8)	420 00
Total	$ 108,447 55

Judicial Committee of the Privy Council—Comité judiciaire du Conseil Privé

Grant to the Rt. Hon. L. P. Duff *re the* Irish Boundary Commission	$	2,000 00

Gratuities to Relatives of Deceased Employees
Gratifications aux parents de fonctionnaires décédés

Widow of the late Hon. W. B. Chandler, Judge, Supreme Court, New Brunswick		1,500 00
Widow of the late Sir Louis Davies, Chief Justice of Canada		2,500 00
Widow of the late Hon. B. M. Eberts, Judge, Court of Appeal, British Columbia		1,500 00
Widow of the late Hon. D. L. Scott, Chief Justice, Supreme Court, Alberta		1,666 67
Total	$	7,166 67

AUDITOR GENERAL'S REPORT
1924-25

PART "M"

LABOUR DEPARTMENT

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1924-25

PARTIE "M"

MINISTÈRE DU TRAVAIL

DÉTAIL DES REVENUS ET DES DÉPENSES

LABOUR DEPARTMENT
MINISTÈRE DU TRAVAIL

SUMMARY—SOMMAIRE
REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service		Amount — Montant
		REVENUE—REVENUS		
	M— 3	Casual Revenue—Revenu casuel		$ 1,765 37
		EXPENDITURE—DÉPENSES		
22, 397	.....	Civil Government Salaries—Traitements du Gouvernement civil—		
	M— 3	Minister—Ministre—Under statute	$ 10,000 00	
	M— 3	Deputy Minister—Sous-ministre	6,000 00	
	M— 3	Asst. Deputy Minister—Sous-ministre adjoint	4,500 00	
	M— 3	Staff—Personnel	145,383 79	
			165,883 79	
22	.....	Civil Government Contingencies—Dépenses contingentes du Gouvernement civil—		
	M— 5	Salaries	$ 6,886 62	
	M— 5	Miscellaneous	18,109 48	
			24,996 10	
				190,879 89
		Labour—Travail—		
269	M— 5	Conciliation and Labour Act	37,958 66	
270	M— 6	Industrial Disputes Investigation Act	35,000 00	
271	M— 8	Fair Wages and Inspection Officers	5,000 00	
	M— 8	Employment Offices: Co-ordination Act	150,000 00	
272	M— 8	Employment Offices: Administration	23,162 95	
	M—10	Dominion-Provincial Technical Education Act	830,476 77	
273	M—10	Administration Technical Education	2,392 97	
274	M—10	Annuities Administration	24,077 34	
275	M—10	International Labour Conference	13,519 25	
276	M—11	Joint Industrial Councils	4,023 43	
277, 379	M—11	Combines Investigation Act	40,454 15	
				1,166,065 52
		Superannuation—Pensions—		
	M—12	Public Service Retirement Act, 1920		300 00
		Miscellaneous—Divers—		
363	M—12	Provisional Bonus Allowance	5,623 81	
472	M—12	Compassionate allowance to widow of H. G. Andrews	1,080 00	
	M—12	Gratuity to widow of H. G. Andrews	270 00	
				6,973 81
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		1,364,219 22

NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.

REMARQUE: A moins qu'il ne soit autrement énoncé, tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

Subscriptions to *Labour Gazette*	1,309 47
Single and bound copies of *Labour Gazette*	178 02
H. Hereford, Ottawa, balance of advance unaccounted for 1922-23	225 25
Foreign postage on *Labour Gazette*	25 96
Sale of departmental publications	27 90
	1,766 60
LESS—Commission on subscriptions to *Labour Gazette*	1 23
Total	$ 1,765 37

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des traitements	Salary — Traitement	Bonus — Boni
Votes 22 & 397—Civil Government Salaries—Traitements du Gouvernement civil		
Minister—Ministre—Hon. J. Murdock	$ 10,000 00	
Deputy Minister—Sous-ministre—H. H. Ward	6,000 00	
Asst. Deputy Minister—Sous-ministre adjoint—G. H. Brown	4,500 00	
Permanent Staff—Personnel permanent		
Ainsborough, W. P., senior file clerk	1,620 00	
Andrews, H. G., sr. clerk, 2 m. to May 31 at $1,620 (deceased)	270 00	$ 9 00
Bastedo, S. T., superintendent, Dominion government annuities, 3 m. at $4,260, 9 m. at $4,440	4,395 00	
Bayard, J. E., clerk stenographer, 3 m. at $1,020, 9 m. at $1,080	1,065 00	315 00
Bertrand, T., wage investigator and mediator	1,980 00	
Blackadar, E. G., annuities actuary	3,000 00	
Bolton, C. W., statistician	3,300 00	
Botterell, G. F., supplies clerk, 7 m. to Oct. 31 at $1,140 (resigned)	665 00	
Buckley, M. M., junior industrial research clerk	1,560 00	
Calcutt, K., statistical clerk, 6 m. at $1,080, 6 m. at $1,140	1,110 00	
Cantrill, T., file clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
Caron, J. E., office appliance operator, grade 3	1,300 00	198 00
Chesney, M., statistical clerk	1,260 00	
Compton, E. N., wage investigator and mediator	2,400 00	
Corbett, L. M., office appliance operator, grade 2, 9 m. at $960, 3 m. at $1,020	975 00	
Craig, V. E., junior clerk stenographer, 10 m. to Mar. 31 at $600	500 00	
Cram, R. M., principal statistical clerk	2,280 00	
Crawford, A. W., director, technical education	4,200 00	
Cross, L., statistical clerk	1,140 00	
Dagg, H. S., departmental accountant, grade 1	1,620 00	54 00
Davis, H. O., clerk stenographer, 5 m. to Aug. 31 at $1,300 (resigned)	541 65	82 50
Dewan, T. C., senior clerk stenographer, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
Edgar, W. W., editor, grade 1, 3 m. to June 30 at $1,800 (retired)	450 00	9 99
Enright, C. A., senior clerk stenographer	1,440 00	
Findlay, E. M., junior clerk stenographer, 2 m. to May 31 at $900 (resigned)	150 00	
Fisher, A., statistical clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
Flatters, E. M., office appliance operator, grade 2, 5 m. at $840; clerk stenographer, 7 m. at $960	910 00	
Fleming, M. E., clerk stenographer	1,300 00	
Gouin, E., office appliance operator, grade 2, 6 m. at $900, 6 m. at $960	930 00	

Details of Salaries–Con. — Détail des traitements–Suite	Salary — Traitement	Bonus — Boni
Votes 22 & 397—Civil Government Salaries–Conc.—Traitements du Gouvernement civil—Fin		
Permanent Staff–Con.—Personnel permanent–Fin		
Greig, R., junior industrial research clerk, 3 m. to Mar. 31 at $1,380	$ 345 00	
Grimes, E. J., clerk, 7 m. at $1,260; senior clerk, 5 m. at $1,320	1,285 00	$ 193 00
Halpenny, E., clerk, 9 m. at $1,080, 3 m. at $1,140	1,095 00	315 00
Hanes, E., senior statistical clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	164 00
Hardy, E. H., senior clerk stenographer, 9 m. at $1,500, 3 m. at $1,560	1,515 00	
Harrison, F. E., senior wage investigator and mediator, 3 m. at $2,760, 9 m. at $2,880	2,850 00	
Hereford, H., industrial engineer, 3 m. at $3,480, 9 m. at $3,660	3,615 00	
Hill, I. S., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	
House, T. H. C., principal statistical clerk, 2 m. to May 31 at $2,160 (retired)	360 00	
Houston, A. S., actuarial assistant	1,800 00	
Houston, C. H., senior clerk	1,620 00	
Howard, L. F., Dominion superintendent of Employment Offices	3,240 00	
Jones, H. M., senior clerk	1,620 00	
Kilburn, J. M., senior clerk, April 1 to Mar. 14 at $1,620 (resigned)	1,545 97	51 53
Lacelle, J. H., confidential messenger	1,200 00	258 00
Lajeunesse, A., clerk stenographer, 12 m. at $1,140 (less military pay, $13.91)	1,126 09	315 00
Lasher, L. E., junior clerk stenographer, 9 m. at $780, 3 m. at $840	795 00	315 00
Lee, C. R., office appliance operator, grade 3	1,200 00	258 00
Lepage, C. confidential messenger, 10 m. to Mar. 31 at $960	800 00	315 00
Macdonald, F. M., departmental accountant, grade 2	2,580 00	
Macdonald, K. C., clerk, April 1 to Dec. 11 at $1,300	905 08	
MacKintosh, M., industrial research clerk	2,100 00	
Macintosh, W. M., junior Employment Clearance Officer, 3 m. at $1,500, 9 m. at $1,620	1,590 00	79 00
Macoun, M., industrial research clerk, 7 m. to Oct. 31 at $2,100 (resigned)	1,225 00	43 34
Magee, J. H., assistant editor, 4 m. at $1,680; editor, grade 1, 8 m. at $1,800	1,760 00	
McIlmoyle, V., junior clerk	900 00	
McKain, M., translator	1,680 00	
McKellar, J. C., senior clerk stenographer	2,300 00	169 00
McPhee, I. G., senior statistical clerk, 9 m. at $1,440, 3 m. at $1,500	1,455 00	141 41
McQuarrie, C. H., clerk stenographer, 3 m. to Mar. 31 at $960	240 00	
Merifield, E. H. B. clerk, 3 m. at $1,250, 9 m. at $1,300	1,287 50	
Middlebrook, S. B., senior clerk stenographer, 6 m. at $1,320, 6 m. at $1,380	1,350 00	
Mitchell, E. B., clerk stenographer, 3 m. to Mar. 31 at $960	240 00	174 00
Moore, T. A., senior statistical clerk	1,440 00	
O'Brien, N., industrial research clerk	1,860 00	
O'Connor, R. C., office appliance operator, grade 2	900 00	
Odam, A. J., head statistical clerk, 6 m. at $2,640, 6 m. at $2,760	2,700 00	78 75
O'Meara, L., junior statistical clerk, 3 m. to Mar. 31 at $720	180 00	
Percival, E., clerk stenographer, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Phelan, V. C., principal clerk, 9 m. at $1,800, 3 m. at $1,920	1,830 00	
Plant, F. J., chief clerk	3,600 00	
Ransom, M. M., office appliance operator, grade 3, 9 m. at $1,260, 3 m. at $1,320	1,275 00	164 00
Reeve, K. M., senior clerk, 6 m. at $1,440, 6 m. at $1,500	1,470 00	
Reynolds, B. H., statistical clerk	1,200 00	
Rigg, R. A., director of employment service, 6 m. at $4,020, 6 m. at $4,200	4,110 00	
Rooney, K., clerk stenographer	1,260 00	
Ross, E. I., clerk stenographer	1,080 00	315 00
Rowan, M., clerk stenographer, 3 m. at $960, 9 m. at $1,020	1,005 00	124 00
Rump, W. J., senior supplies clerk, 6 m. at $1,500, 6 m. at $1,560	1,530 00	
Runions, H. R., principal clerk, 6 m. at $1,920, 6 m. at $2,040	1,980 00	
Scott, C. H., statistical clerk, 10 m. to Jan. 31 at $1,260 (resigned)	1,050 00	
Sheridan, M., clerk-stenographer	1,140 00	
Shields, G. P., principal statistical clerk	2,280 00	200 50
Souliere, M. E., clerk stenographer, 3 m. at $1,250, 9 m. at $1,300	1,287 50	
Stewart, S. B., senior statistical clerk	1,500 00	54 00
Sutherland, D. J., senior statistical clerk	1,620 00	54 00
Swettenham, E. R., senior clerk	1,620 00	
Thomas, E. A., departmental accountant, grade 4	3,240 00	
Tierney, A., clerk, 3 m. at $1,080, 9 m. at $1,140	1,125 00	
Turley, J. C., confidential messenger	1,200 00	
Vincelette, E., principal translator	2,880 00	
Vincelette, H., translator	1,440 00	
Walker, H. J., principal clerk, 3 m. at $1,920, 9 m. at $2,040	2,010 00	
Waterman, A. M., senior clerk stenographer	1,320 00	
Young, E., clerk stenographer, 9 m. at $960, 3 m. at $1,020	975 00	*5,080 02*
	165,883 79	

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Details of Salaries—Conc. **Détail des traitements**—Fin	Salary Traitement	Bonus Boni
Vote 22—Civil Government Contingencies—Dépenses contingentes du Gouvernement civil		
Temporary Employees—Personnel temporaire		
Allen, O. M., clerk stenographer, 2 m to July 8 at $1,260	$ 210 00	
Chapman, F. W., clerk-stenographer, July 8 to Dec. 31 at $960	461 94	
Craig, V. E., jr. clk.-sten., 2 m. to May 31 at $600	100 00	$ 20 23
Goodyer, F. A., clerk stenographer, April 1 to May 7, at $1,260	128 71	
Greig, R., junior industrial research clerk, May 1 to Dec. 31 at $1,380	920 00	
LePage, C., messenger clerk, 2 m. to May 31 at $1,080	180 00	
McCool, S., private secretary	3,360 00	
McQuarrie, C. H., clerk stenographer, Oct. 20 to Dec. 31 at $960	190 97	
Mitchell, E. B., clerk stenographer, 9 m. to Dec. 31 at $1,080	810 00	
O'Neil, L., clerk stenographer, Nov. 28 to Mar. 31 at $1,200	410 00	
Porteous, M. H., junior industrial research clerk, 1 m. to April 30 at $1,380	115 00	*20 23*
	6,886 62	
Total Salaries—Total des traitements	172,770 41	5,100 25
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire.	5,100 25	
Total	177,870 66	

Vote 22—Civil Government Contingencies
Dépenses contingentes du Gouvernement civil

Salaries at Ottawa (Page 5)	6,886 62
Watters, J. C., special services *re* survey of industrial conditions in Nova Scotia coal fields	250 00
Department of Printing and Stationery, supplies	11,042 95
Telegrams, $2,094.48; telephone messages, $489.05; postage, $233.55; maintenance of Minister's automobile, $463.94; washing towels, $137.22; sundries, $407.07	3,825 31
Travel: Hon. James Murdock, $1,710; J. E. Bayard, $16; C. W. Bolton, $124.82; G. H. Brown, $208; M. Mackintosh, $31.60; S. McCool, $45; C. H. McQuarrie, $18.95; Lt.-Col. R. J. Orde, $19.82; F. J. Plant, $328.25; E. Ross, $125; E. A. Thomas, $30.35; H. H. Ward, $145.68; J. C. Watters, $187.75	2,991 22
Total	$ 24,996 10

Vote 269—Conciliation and Labour Act
Loi de la conciliation et du travail

Correspondents at $250 or $300 per annum: J. M. Campbell, Prince Rupert, $250; A. C. Williamson, Trail, $300	550 00
Correspondents at $200 or $225 per annum: C. I. Aitchison, Hamilton, $225; John Chrow, Victoria, $225; W. H. Coates, St. John, $225; G. W. Dixon, Cobalt, $200; Edward Dunn, Echo Place, $200; H. C. Garner, Timmins, $200; Jos. A. Garnett, Halifax, $225; W. H. Gougeon, Sudbury, 3 m., $49.98; P. J. Jobin, Quebec, $200; W. F. Keegan, Sudbury, 3 m., $49.98; J. A. Killingsworth, St. Thomas, $225; R. P. Laurie, Prince Albert, $200; R. McCreath, Edmonton, $200; M. J. McGrath, Saskatoon, $200; W. B. McNeil, Regina, $200; Fred. G. Perry, Fernie, $200; J. A. Sinclair, Beamsville, $200; J. B. Stauffer, Calgary, $200; W. A. Stroud, Kingston, $200; R. H. Ward, Eureka, $200; A. Woonton, London, $200	4,024 96
Correspondents at $150 or $175 per annum: C. Adams, Thetford Mines, $150; A. Baker, Moose Jaw, $150; J. B. Belisle, St. Hyacinthe, $150; B. W. Bellamy, Medicine Hat, $150; W. J. Bone, Oshawa, $150; Moise Bourdeau, St. Johns, Que., $175; H. Burnham, Brockville, 1 m., $12.50; Jos. Carlin, Stratford, $150; H. P. Charlton, North Bay, 9 m., $112.50; C. W. Clark,	

Vote 269—Conciliation and Labour Act—Concluded

Loi de la conciliation et du travail—Fin

Correspondents at $150 or $175 per annum:—Concluded—Fredericton, $125; W. H. Cole, Walkerville, $175; A. A. Colquhoon, Drumheller, $175; Wm. Drever, Guelph, $150; David Fraser, Galt, $150; Edmund Fulcher, Brandon, $150; J. C. Graves, Moncton, $150; Phillip Harrison, Belleville, $150; Wm. Hawkins, Lethbridge, $150; E. Hollingsworth, Sault Ste. Marie, $150; Laura Hyatt, Niagara Falls, $175; W. H. Lott, Sarnia, $150; John Markey, Woodstock, $150; A. C. Mills, Truro, 7 m., $87.50; John Moffatt, Dominion, $175; A. Morin, Hull, $150; H. McCleave, Amherst, $150; J. A. Sharp, Peterborough, $150; Geo. Wands, Chatham, Ont., $150; S. Welheiser, Kitchener, $150; J. E. Wotherspoon, Brockville, 11 m., $137.50	4,350 00
Correspondents at $120 or $125 per annum: John Fales, Sherbrooke, $125; A. E. Grant, Fort William, $120; Harold Hale, Orillia, $125; F. W. Henderson, Truro, 2 m., $20.80; M. H. Levasseur, Bathurst, $125; Wm. McGirr, Nanaimo, $125; J. H. Monoghan, Charlottetown, $125; Jos. J. Ryan, Three Rivers, $125; Jas. Shaw, Owen Sound, $125; A. P. Vanasse, Sorel, $125....	1,140 80
Services and expenses in connection with rental enquiry: C. I. Aitchison, Hamilton, $60; Murray E. Cole, Windsor, $125; Jos. A. Garnett, Halifax, $24; J. C. Graves, Moncton, $25; James F. McAndrew, St. John, $88; J. H. Monoghan, Charlottetown, $33.50; William Murphy, Halifax, $24; H. R. Shier, Winnipeg, $70; Hugh A. Stuart, Montreal, $45; A. M. Vanoutrive, Winnipeg, $55; J. A. Weston, Vancouver, $168.06; Alex. Woonton, London, $37.40	754 96
Lewis Duncan, Toronto, services *re* legality of draft prepared by National Council of Women with regard to the legal status of women in Canada....	300 00
W. E. Thompson, Halifax, services and expenses in connection with Privy Council decision in reference to the Constitutionality of the Lemieux Act.	294 20
James Smith, Edmonton, services in connection with Northern Alberta coal operators and employees	90 00
"The Labour Leader," Toronto, official year book, 210 copies at 50c	105 00
Official Labour Day Souvenir, Ottawa, Labour Day Annual, 50 copies	25 00
Subscriptions to newspapers and periodicals	1,414 10
Membership dues, $75.20; express charges, $6.45; taxi service, $5	86 65
Public Printing and Stationery Dept., Ottawa: printing "Labour Gazette," 12 m. to Mar. 31, 1925, 153,927 copies, $21,490.68; Arguments *re* Industrial Disputes Investigation Act, 2,000, $1,245; supplements, $781.14; mailing lists and indexes, $477.36; binding "Labour Gazette," $504.29; wrappers, $161.59; sundry printing and stationery, $162.93	24,822 99
Total	$ 37,958 66

Vote 270—Industrial Disputes Investigation Act

Loi des enquêtes en matière de différends industriels

Canadian National Railway and Employees (Steam Shovel and Dredgemen)—Witness fees and expenses (Board 1923-24)	185 90
Canadian National Telegraphs and Canadian Pacific Railway Co's. Telegraph vs. Telegraphers ($4,577.70)—	
Services and expenses of members of Board: R. Home Smith, chairman, $740; F. H. Phippen, $769.15; James Simpson, $758	2,267 15
J. G. Osborne, Toronto, services as secretary, Oct. 2 to Jan. 3, 50 d. at $7.50	375 00
M. Musselman, Toronto, stenographic services, Oct. 2, 1924, to Jan. 3, 1925.	50 00
Witness fees and expenses: Robert I. Bradley, Winnipeg, $306.80; A. M. Chapman, Calgary, $355.60; C. H. Drake, Toronto, $60; Henry Lynch, Toronto, $112; E. Ernest McBrien, Toronto, $12; C. McMahon, Saskatoon, $321.20; I. Markle, Toronto, $4; G. Raymond Pawson, Toronto, $108; C. C. Stewart, Toronto, $68; E. J. Young, Montreal, $165.80	1,513 40
Rent of rooms, King Edward Hotel, Toronto, $362.50; stationery, $9.65....	372 15

Vote 270—Industrial Disputes Investigation Act—Concluded

Loi des enquêtes en matière de différends industriels—Fin

Canadian Pacific Railway and Employees (Clerks, Freight Handlers and Baggagemen) $776.70—	
Services of members of Board: David Campbell, K.C., $275; Travers Sweatman, K.C., $275	550 00
Witness fees and expenses: John Brodie, Vancouver, $81; J. J. Bell, Moose Jaw, $67.70; J. L. Pateman, Winnipeg, $34; J. Parkinson, Winnipeg, $34	216 70
A. J. Christie, Winnipeg, stenographic services	10 00
Canadian Press Association and Telegraphers ($1,531.78)—	
Services and expenses of members of Board: Colin G. Snider, chairman, $202.58; J. G. O'Donoghue, $158; E. Norman Smith, $298	658 58
Witness fees and expenses: J. Clark, Winnipeg, $28; Frank A. Coyle, Vancouver, $333.40; M. J. Duggan, Toronto, $20; J. F. B. Livesay, Toronto, $24; F. A. MacDougall, Toronto, $20; J. A. McDougall, Vancouver, $328.80; Thos. B. Murray, Toronto, $20; Edward E. Newson, Toronto, $20; W. J. Taylor, Woodstock, $39	833 20
Rental of room, King Edward Hotel, Toronto, 4 d. at $10	40 00
Moose Jaw Municipality and Employees—	
Services and expenses of members of Board: James Smith, chairman, $238.67; W. G. Baker, $115; N. R. Craig, $119.38	473 05
Northern Alberta Coal Operators' Association and Employees ($869.62)—	
Services and expenses of members of Board: James Smith, chairman, $253; R. G. Drinnan, $225; P. J. Rowe, $227.62	705 62
Witness fees, 41 d. at $4	164 00
Nova Scotia Coal Companies and Mine Workers ($1,148.95)—	
Services and expenses of members of Board: J. H. Winfield, chairman, $264.81; Dr. James W. Robertson, $597.76; W. E. Thompson, $276.38	1,138 95
Elizabeth R. Smith, Halifax, stenographic services	10 00
Port Arthur and Fort William Municipalities and Street Railway Employees ($771.10)—	
Services of members of Board: H. M. Piper, chairman, $180; J. P. Jones, $195; J. R. Pattison, $195	570 00
E. K. McBrady, Port Arthur, stenographic services	141 10
Witness fees, 15 d. at $4	60 00
Roberval-Saguenay Railway and Employees—	
Services and expenses of members of Board: Louis G. Demers, chairman, $629.69; Arthur Frenette, $215; F. X. Gosselin, $214.11	1,058 80
Shipping Federation of Canada and Longshoremen, Montreal ($786.25)—	
Services and expenses of members of Board: E. McG. Quirk, chairman, $202.25; Cleophas Bujold, $215; Bernard Rose, K.C., $215	632 25
Witness fees, 37 d. at $4; services serving subpoenas, $6	154 00
Toronto Electric Commission and Employees ($22,255.24)—	
Services and expenses of members of Board: Hon. Colin G. Snider, chairman, $117; F. H. McGuigan, $100; J. G. O'Donoghue, $112	329 00
Lewis Duncan, Toronto: legal services, $6,268.50; living allowance while attending Privy Council, 68 d., $1,020; travel and disbursements, $940.84	8,229 34
Christopher C. Robinson, K.C., Toronto, legal services and disbursements	1,077 08
Charles Russell & Co., London, Eng., legal services and expenses	12,221 82
Bernard Rose, K.C., Montreal, balance for services as special witness, Nov. 16 to 20, 1923	220 00
Witness fees	178 00
Telegrams in connection with the foregoing disputes: Canadian National Telegraphs, $283.30; C.P.R. Co's. Telegraph, $190.50	473 80
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	91 11
Total	$ 35,000 00

Vote 271—Fair Wages and Inspection Officers

Fonctionnaires des inspections et des justes salaires

Travelling expenses of wage investigators: Theo. Bertrand, Montreal, $233.12; E. N. Compton, Toronto, $1,159.41; F. E. Harrison, Vancouver, $2,712.08..	4,104	61
Cost of Living Commission *re* Mine Owners and Employees, Vancouver Island ($160)—		
Tully Boyce, Union Bay, B.C., commissioner: services, 7 d. at $10; expenses, $10	80	00
Matthew Gunniss, Nanaimo, commissioner: services, 8 d. at $10	80	00
H. McLelland, Vancouver, stenographic services, $60; E. B. Mitchell, travel, $10.10	70	10
Telephone service: Theo. Bertrand, Montreal, $135.18; E. N. Compton, Toronto, $110.81; F. E. Harrison, Vancouver, $125.81	371	80
Small accounts: telegrams, $86.88; towel service, $22.30; repairs to typewriters, $22.50; express charges, $16.73; electric light, Toronto office, $2.25	150	66
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	142	83
Total	$ 5,000	00

Employment Offices: Co-ordination Act (8-9 Geo. V, Chap. 21)

Bureaux de placement: Loi de coordination (8-9 Geo. V, Chap. 21)

Subventions Payable Under Act—Subventions payables d'après la loi

Province of Nova Scotia	4,229	71
Province of New Brunswick	4,082	42
Province of Quebec	13,249	72
Province of Ontario	61,379	77
Province of Manitoba	14,279	59
Province of Saskatchewan	18,844	59
Province of Alberta	13,631	04
Province of British Columbia	20,303	16
Total	$ 150,000	00

Vote 272—Employment Offices—Bureaux de placement

Administration at Ottawa—Administration à Ottawa ($11,831.07)

R. A. Rigg, Ottawa, director, travelling expenses, Apr. 3, 1924, to Mar. 31, 1925	809	54
Expenses of delegates attending National Conference on Unemployment held at Ottawa, Sept. 3 to 4, 1924: Hon. E. H. Armstrong, Halifax, $145; K. A. Blatchford, Edmonton, $228.95; John W. Bruce, Toronto, $47.40; J. B. Carswell, Toronto, $43.50; K. D. Church, Montreal, $36.15; Hon. W. R. Clubb, Winnipeg, $132; A. J. Crawford, Toronto, $62.70; S. J. Farmer, Winnipeg, $155.80; Hon. Dr. Forbes Godfrey, Toronto, $50; Louis Guyon, Quebec, $44; Joseph P. Hunter, Niagara Falls, $59.40; E. Ingles, London, $62.25; Thomas Izzard, Toronto, $47.40; P. E. Joubert, Montreal, $37.45; T. W. Jutten, Hamilton, $59.50; J. D. McNiven, Victoria, $345; Arthur Martel, Montreal, $31.05; J. S. Martin, Chatham, N.B., $56.75; H. J. Mero, Windsor, $60.70; Thos. M. Molloy, Regina, $86.02; W. M. Neal, Montreal, $31.75; W. R. Owen, Vancouver, $305.20; J. M. Pigott, Hamilton, $45.95; F. L. Potts, St. John, $114.45; Hon. R. G. Reid, Edmonton, $200; John R. Shaw, Woodstock, Ont., $66.80; J. B. Thomson, Vancouver, $305.20	2,860	37
Travel and living expenses attending Employment Service Council of Canada held at Ottawa, Sept. 2 to 5, 1924: W. A. Amos, Palmerston, Ont., $35.05; Jane Barclay, Toronto, $39.95; S. N. Berry, Montreal, $44.30; J. T. Foster, Montreal, $40.45; Mrs. Alice J. Jamieson, Calgary, $251.65; H. W. Macdonnell, Hamilton, $41.50; J. W. Ward, Winnipeg, $149.95	602	85

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Vote 272—Employment Offices—Concluded
Bureaux de placement—Fin

Administration at Ottawa—Conc.—*Administration à Ottawa ($11,831.07)—Fin*

Reporting proceedings of National Conference on Unemployment and Employment Service Council of Canada: D. J. Halpin, Ottawa, $280.75; Joseph Howe, Ottawa, $122.25; H. Oliver, Ottawa, $134.50	537 50
Travelling expenses in connection with meeting of Executive of Employment Service Council held at Ottawa, Jan. 9, 1925: James H. H. Ballantyne, Toronto, $32.75; J. T. Foster, Montreal, $19.45	52 20
Provincial Treasurer, Province of Ontario, expenditure for stationery in connection with the transfer of the D.S.C.R. employment activities to Employment Service	110 32
International Business Machines Co., Ltd., West Toronto, rental of tabulator, 12 m. to Mar. 31	1,134 00
Freight and express charges: Canadian National Railways, $259.34; Canadian National Express, $84.75	344 09
Telegrams: Canadian National Telegraphs, $192.58; C.P.R. Co's. Telegraph, $29.76	222 34
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	5,157 86

Winnipeg Clearing House—Bureau de règlement à Winnipeg ($1,029.53)

L. F. Howard, superintendent, Winnipeg, travelling expenses and disbursements	730 33
The Arctic Ice Co., Ltd., Winnipeg, ice supplied, 13 m. to Apr. 30, 1925	26 00
Manitoba Government Telephones, telephone service, 12 m. to Mar. 31, 1925	123 20
Telegrams: Canadian National Telegraphs, $78.25; C.P.R. Co's. Telegraph, $16.20	94 45
Typewriter repairs, $20; towel service, $18; drinking water, $17.55	55 55

Handicap Section—Division des vétérans souffrant de quelque désavantage physique ($10,825.91)

Employees in connection with Provincial Employment offices, whose duties are to endeavour to secure suitable work for employable handicapped ex-service men—	
Geo. S. Bell, Vancouver: salary, 4 m. to Mar. 31, $500; bonus, $51.32; expenses, $15.65	566 97
E. J. Brindell, Winnipeg: salary, 12 m. to Mar. 31, $1,520; bonus, $64.15; expenses, $10	1,594 15
D. Faulkes, Winnipeg, salary, 2 m. to Apr. 30, 1924	200 00
John P. Keating, Halifax, salary, Mar. 1 to 31, 1925	125 00
C. M. MacDowell, Halifax, salary, Apr. 1 to 30, 1924	150 00
Ralph L. Mavius, Vancouver: salary, 4 m. to Mar. 31, $500; bonus, $51.32; expenses, $65.15	616 47
J. H. T. Morrison, Halifax: salary, Apr. 1 to Feb. 7, at $140 per m., $1,435; bonus, $13.52	1,448 52
Frank H. Mundy, Toronto: salary, 5 m. to Mar. 31, $625; bonus, $64.15	689 15
T. H. Nash, Toronto: salary, 5 m. to Mar. 31, $625; bonus, $64.15	689 15
H. Parry, Vancouver: salary, 4 m. to Mar. 31, $500; bonus, $51.32; expenses, $14.70	566 02
K. M. Power, Halifax, salary, 12 m. to Mar. 31, 1925	780 00
Telmond St. Denis, Ottawa: salary, 2 m. to Mar. 31, $250; bonus, $25.66	275 66
Wilfred A. Turner, Victoria: salary, 4 m. to Mar. 31, $500; bonus, $51.32; expenses, $44.35	595 67
E. G. Vickers, Winnipeg: salary, 13 m. to Mar. 31, $1,725; bonus, $22.50; expenses, $32.50	1,780 00
James W. Weir, Toronto: salary, 5 m. to Mar. 31, $625; bonus, $64.15	689 15
Advertising, $45; printed cards, 2,500, $15	60 00
	23,686 51
LESS—Charged to Bonus Allowance	523 56
Total	$ 23,162 95

Dominion-Provincial Technical Education Act (9-10 Geo. V, Chap. 73)
Loi fédérale et provinciale de l'enseignement technique (9-10 Geo. V, chap. 73)

Subventions to Provinces Payable under Act—Subventions aux Provinces payables d'après la loi

Province of New Brunswick	43,040 51
Province of Nova Scotia	34,623 67
Province of Prince Edward Island	1,950 76
Province of Quebec	263,399 70
Province of Ontario	347,636 30
Province of Manitoba	19,500 37
Province of Saskatchewan	17,249 37
Province of Alberta	62,215 61
Province of British Columbia	40,860 48
Total	$ 830,476 77

Vote 273—Administration Technical Education
Administration de l'enseignement technique

A. W. Crawford, director, Ottawa, travelling expenses and disbursements	1,033 15
E. A. Thomas, Ottawa, travelling expenses, Belleville and return	31 25
Canadian National Railways, freight charges	3 39
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	1,325 18
Total	$ 2,392 97

Vote 274—Annuities Administration
Administration des annuités

Advertising Dominion Government Annuities	19,922 94
Post Office Dept., Ottawa, commissions paid to postmasters on account of Dominion Government Annuities, 12 m. to Sept. 30, 1924	2,969 98
Travelling expenses: S. T. Bastedo, Ottawa, $63.25; E. G. Blackadar, Ottawa, $149.70	212 95
Dewar, Stewart & Rosenthal, Ottawa, bond premium	5 00
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	966 47
Total	$ 24,077 34

Vote 275—International Labour Conference at Geneva
Conférence internationale du travail à Genève

F. A. Acland, Ottawa: living allowance, 68 d. at $15; travelling expenses, $703.95	1,723 95
Pierre Beaule, Quebec: living allowance, 54 d. at $15; travelling expenses, $618.50	1,428 50
W. L. Best, Ottawa: living allowance, 67 d. at $15; travelling expenses, $567...	1,572 00
H. W. Macdonnell, Toronto: living allowance, 60 d. at $15; travelling expenses, $572.45	1,472 45
Tom Moore, Ottawa: living allowance, 67 d. at $15; travelling expenses, $560..	1,565 00
Philippe Roy, Paris, France: living allowance, 4 d. at $15; travelling expenses, $47.54	107 54
O. D. Skelton, Ottawa: living allowance, 23 d. at $15	345 00
Mrs. Ella M. Thorburn, Ottawa: services, 25 d. at $40; living allowance, 30 d. at $15; travelling expenses, $89	1,539 00
Melville P. White, Toronto: living allowance, 54 d. at $15; travelling expenses, $498.65	1,308 65

Vote 275—International Labour Conference at Geneva—Concluded

Conférence internationale du travail à Genève—Fin

W. A. Riddell, advisory officer, Geneva, salary, 3 m. to Mar. 31, at $6,000 per an.	1,500 00
Elsie Henderson, Geneva, services as stenographer, Mar. 1 to 31, 1925	100 00
Office furniture and stationery, $497.36; advisory officer's disbursements, $259.99	757 35
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	99 81
Total	$ 13,519 25

Vote 276—Joint Industrial Councils

Conseils conjoints industriels

E. McG. Quirk, Montreal: services, 198 d. at $15; travel and disbursements, $413.52	3,383 52
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	639 91
Total	$ 4,023 43

Vote 277 & Vote 379 (Voted in 1925-26)—Combines Investigation Act

Loi des enquêtes au sujet des coalitions

H. Hereford, Ottawa: special services as registrar of the Combines Investigation Act, 12 m. to Mar. 31, $1,000; travelling expenses and disbursements, Sept. 6 to Mar. 13, $1,024.63	2,024 63
Lewis Duncan, Toronto, commissioner: services conducting investigation of alleged combine in the distribution and marketing of fruit and vegetables in British Columbia, 109 d. at $100; living allowance, 119 d. at $15; travel and disbursements, $709.95	13,394 95
David Campbell, Winnipeg, commissioner: services conducting investigation of alleged combine of western coal dealers, Oct. 29 to Feb. 27, 80 d. at $50; travel and disbursements, $646.01	4,646 01
E. R. Jackson, Ottawa, investigator: services Feb. 18 to Mar. 31 at $250 per m., $348.21; expenses, $146	494 21
E. Pepler, Vancouver, investigator: services, 18 d. at $25; expenses, $46.65	496 65
Accountants' services and expenses: Buttar & Chiene, Vancouver, $300; Reginald Genn, Victoria, $25; John Grundy, Winnipeg, $107.80; C. H. Harper, Winnipeg, $52.50; Harvey, Cole & Robertson, Calgary, $1,126.44; MacIntosh, Cole & Robertson, Winnipeg, $1,370.85; W. M. MacIntosh, Winnipeg, $294.40; W. A. Tolmie, Vancouver, $120	3,396 99
Stenographic services and expenses: L. F. Burrows, Winnipeg, $12.40; F. Coddington, Victoria, $40.50; H. E. Cutler, Calgary, $214; N. Fitzgerald, Vancouver, $1,019.70; James Griffin, Vernon, B.C., $52.50; Grossman, Holland & Co., Vancouver, $45.90; L. Heffron, Vancouver, $54; Mrs. L. P. Hutchison, Saskatoon, $20.20; C. M. Parker, Ottawa, $150; D. C. Parker, Calgary, $40.25; Mrs. R. Peake, Calgary, $7; Fred G. Perry, Fernie, B.C., $4,143.11; P. Shelton, Regina, $59; R. C. Sturgeon, Ottawa, $16.50; Supreme Court Reporters, Edmonton, $59.15; Isabel Walker, Winnipeg, $1.526.55	7,460 76
Legal services and expenses: Crease & Crease, Victoria, $75.94; M. G. MacNeil, Winnipeg, $4,352.44; E. Pepler, Vancouver, $9.28	4,437 66
F. E. Harrison, Vancouver, travelling expenses and disbursements	571 64
H. S. Dagg, Ottawa, travel and disbursements, Feb. 20 to Mar. 13, 1925	148 85
Telegrams: Can. National Telegraphs, $339.06; C.P.R. Co's. Telegraph, $27.58; G.N.W. Telegraph Co., $42.44	409 08
Sundry accounts: witness fees and expenses, $203.20; express charges, $164.61; telephone service, $73.54; car tickets, $31.25; clerical services, $16.60; rent of typewriter, $15.25; small items, $5.30	509 75
Public Printing and Stationery Dept., Ottawa, sundry printing and stationery supplies	2,462 97
Total (See Correspondence—Voir la correspondance)	$ 40,454 15

Superannuation, Public Service Retirement Act, 1920
Pensions, Loi de retraite du service public, 1920

Detailed under Finance Department	(Part F)	$ 300 00

Vote 363—Provisional Bonus Allowance
Boni provisoire de cherté de vie

Detailed under Salaries at Ottawa	(Page M—3)	5,100 25
Detailed under Employment Offices	(Page M—8)	523 56
Total		$ 5,623 81

Vote 472—Miscellaneous—Dépenses diverses

Compassionate allowance to widow of the late Harry G. Andrews	$ 1,080 00

Gratuity under Statute—Gratification en vertu de la loi

Mrs. Letitia S. Andrews, Ottawa, two months' salary of her late husband, Harry G. Andrews	$ 270 00

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

Civil Government Salaries	(Page M— 3)	165,883 79
Civil Government Contingencies	(Page M— 5)	6,886 62
Employment Offices: Administration	(Page M— 8)	10,060 00
International Labour Conference	(Page M—10)	1,600 00
Combines Investigation Act	(Page M—11)	1,000 00
Provisional Bonus Allowance	(Page M—12)	5,623 81
Total		$ 191,054 22

Vote 277 & 379 (Voted in 1925-26)—Transfer of Excess Expenditure in 1924-25 to Fiscal Year 1925-26

AUDITOR GENERAL'S OFFICE, April 30, 1925.

SIR,—With reference to the attached application for the transfer of $454.15 expended during the fiscal year ended March 31, 1925, under the Combines Investigation Act, from the fiscal year 1924-25, to the appropriation for the same service in the current fiscal year for the reason that by leaving the amount in question a charge of the former year the appropriation would be overdrawn to that amount, I am of opinion that a transfer of this nature should not be allowed.

The total expenditure is a proper charge on the fiscal year 1924-25 and if the vote for that particular service has been exceeded the necessary explanation should be given on the appropriation account which you are required by statute to forward to the Auditor General at the end of the fiscal year.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

Deputy Minister, Labour Department.

DEPARTMENT OF LABOUR, May 12, 1925.

DEAR SIR,—I have to reply to your favour of the 30th ultimo, addressed to Mr. H. H. Ward, Deputy Minister of the Department, relative to an application for transfer of expenditure in 1924-25 to the fiscal year 1925-26. I wish to further explain the reason for the request for this transfer. In the course of an investigation under the Combines Investigation Act, the Combines Branch met with a situation with which they were not qualified to deal, and it was necessary to call upon the Accounts Branch for assistance. Accordingly, the ledger-keeper was selected to accompany the Registrar to New Brunswick. Unfortunately, this occurred at an important time of the fiscal year, the substitute ledger-keeper was not familiar with the different appropriations and allowed this appropriation to be overdrawn. As soon as this overdraft was brought to the attention of the Accountant, he immediately applied for a transfer in preference to an overdraft of the appropriation for 1924-25. Under the circumstances, I think his action was the proper one, as to allow the amount to stand would necessitate the inclusion of this item among other overdrafts to be voted in a lump sum by the next Parliament. It is true that the amount is properly chargeable to 1924-25, but had the overdraft not been made the account itself would have been held and paid from the 1925-26 appropriation, which amounts to precisely the same thing. It is not unusual for this to be done, as at times accounts as early as February have been paid from the following year's appropriation. This would seem to be unavoidable under our present method of accounting. As the amount appropriated for 1925-26 from present indications would seem to be able to stand this additional charge, I would again ask for your approval of the transfer.

Yours truly,

GERALD H. BROWN, *Acting D.M.*

The Auditor General.

DEPARTMENT OF LABOUR, OTTAWA, June 9, 1925.

DEAR SIR,—With further reference to my letter of the 12th ultimo, it is assumed that, as no reply has been received to this letter, the request mentioned therein has been complied with, and the accounts of the Department have been adjusted accordingly. It is thought, however, that the formal request for the transfer should be in your possession and, therefore, is attached hereto. This form perhaps should have been attached to my letter of the 12th ultimo.

Yours truly,

GERALD H. BROWN, *Acting D.M.*

The Auditor General.

OTTAWA, June 20, 1925.

SIR,—With further reference to my letter of April 30, 1925, and your answers of May 12 and June 9 with reference to the transfer of excess expenditure in 1924-25 amounting to $454.15 to the fiscal year 1925-26, I desire to inform you that I am still of opinion that the transfer in question should not be allowed.

I am returning your application herewith.

I am Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Acting Deputy Minister, Labour Department.

Votes 277 et 379 (votés en 1925-26)—Report de l'excédent de dépense de 1924-25 à l'année financière 1925-26

BUREAU DE L'AUDITEUR GÉNÉRAL, 30 avril 1925.

MONSIEUR,—Au sujet de la demande ci-jointe relative au report de la somme de $454.15, dépensée pendant l'année financière terminée le 31 mars 1925 en vertu de la loi des enquêtes sur les coalitions du crédit de l'année financière 1924 au crédit du même service pour l'année financière courante, pour la raison qu'en laissant la somme en question au débit de l'année précédente, le crédit se trouverait découvert de ce montant, je suis d'avis que nous ne devons pas permettre un transfert de cette nature.

La dépense totale est à débiter sur l'année financière 1924-25, et si le crédit de ce service a été dépassé, on devrait donner l'explication nécessaire dans l'état des crédits que l'on est tenu de par la loi de transmettre à l'Auditeur général à la fin de l'année financière.

Je suis, monsieur, votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Sous-ministre du Travail.

MINISTÈRE DU TRAVAIL, le 2 mai 1925.

CHER MONSIEUR,—Je dois répondre à votre lettre du 30 écoulé adressée à M. H. H. Ward, sous-ministre du département, relativement à la demande de transfert d'une dépense de 1924-25 à l'année financière 1925-26. Je tiens à expliquer la raison de cette demande de transfert. Au cours de l'enquête faite en vertu de la loi d'enquête sur les coalitions, la division des coalitions s'est trouvée dans une situation qu'elle n'était pas en état de résoudre et il a fallu demander de l'aide à la division de la Comptabilité. En conséquence, le teneur du grand-livre a été désigné pour accompagner au Nouveau-Brunswick le teneur des registres. Malheureusement, l'incident s'est produit à une époque importante de l'année financière, et le substitut du préposé au grand-livre, n'étant pas au courant des divers crédits, a laissé découvrir celui-ci. Dès qu'on lui a signalé ce découvert, le comptable a immédiatement demandé un transport, de préférence à un découvert sur le crédit de 1924-25. Dans les circonstances, je crois qu'il a bien agi, vu qu'en maintenant ce découvert il aurait fallu l'inclure parmi les autres découverts à voter en une somme globale pour le prochain parlement. Il est vrai que la somme est imputable sur 1924-25, mais si le découvert n'avait pas eu lieu, le total du compte aurait été réservé et payé à même le crédit de 1925-26 qui se chiffre justement à la même somme. La chose n'est pas extraordinaire puisque parfois des comptes remontant au mois de février ont été payés à même le crédit de l'année suivante. Cela semble inévitable d'après notre système de comptabilité. Vu que, selon toute prévision, le crédit de 1925-26 semble suffisant pour solder cette somme additionnelle, je persiste à vous demander d'approuver ce transfert.

Votre tout dévoué,

GERALD H. BROWN, *S.-M. intérimaire.*

A l'Auditeur général.

MINISTÈRE DU TRAVAIL, OTTAWA, le 9 juin 1925.

CHER MONSIEUR,—N'ayant reçu aucune réponse à ma lettre du 12 écoulé, je présume que vous avez déféré à ma demande et que les comptes du ministère ont été mis au point en conséquence. Je crois cependant que la demande formelle d'un transfert aurait dû vous être transmise et par conséquent je vous l'envoie ci-jointe. Cette formule aurait peut-être dû être attachée à ma lettre du 12 écoulé.

Bien à vous,

GERALD H. BROWN, *S.-M. intérimaire.*

A l'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 juin 1925.

MONSIEUR,—Vous référant de nouveau à ma lettre du 30 avril 1925 et à vos réponses du 12 mai et du 9 juin au sujet du transfert à l'année financière 1925-26 de l'excédent de dépense de 1924-25 s'élevant à $454.15, je tiens à vous apprendre que je reste d'avis que ce transfert ne doit pas être permis.

Je vous retourne ci-joint votre demande.

Je suis, monsieur, votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Sous-ministre intérimaire, Ministère du Travail.

AUDITOR GENERAL'S REPORT
1924-25

PART "N"

LEGISLATION

DETAILS OF REVENUE AND EXPENDITURE

RAPPORT DE L'AUDITEUR GÉNÉRAL
1924-25

PARTIE "N"

LÉGISLATION

DÉTAIL DES REVENUS ET DES DÉPENSES

LEGISLATION—LÉGISLATION

SUMMARY—SOMMAIRE

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

No. Vote	Detail, Page	Service			Amount — Montant
		REVENUE—REVENUS			
		Casual Revenue—Revenu casuel—			
	N— 3	The Senate		$ 25,077 46	
	N— 3	House of Commons		9,110 94	
					$ 34,188 40
		EXPENDITURE—DÉPENSES			
		The Senate—Sénat—			
	N— 4	Salary of Speaker (under statute)		6,000 00	
36	.....	Salaries and Contingencies—Traitements et dépenses contingentes—			
	N— 4	Salary of Clerk of the Senate	$ 6,000 00		
	N— 4	Salaries of Staff	69,146 64		
			75,146 64		
	N— 7	Contingencies	86,733 36		
				161,880 00	
	N— 9	Indemnity and Transportation Expenses (under statute)		401,007 30	
412	N—10	Full Sessional Indemnity to Senators for days lost through illness		3,075 00	
					571,962 30
		House of Commons—Chambre des Communes—			
37, 413	.....	Salaries—Traitements—			
	N— 4	Speaker (under statute)	6,000 00		
	N— 4	Deputy Speaker (under statute)	4,000 00		
	N— 4	Clerk of the House of Commons	6,000 00		
	N— 4	Staff	208,240 05		
				224,240 05	
37	N—10	Expenses of Committees, Clerical Assistance, etc.		92,018 69	
37	N—11	Contingencies		40,127 09	
37	N—11	Publishing Debates		61,989 99	
37, 413	N—11	Estimates of the Sergeant-at-Arms		181,530 53	
39	N—12	Printing, Printing Paper and Binding		99,941 23	
39	N—12	Printing, Binding and Distributing the Annual Statutes		8,102 75	
	N—13	Indemnity to Members and Transportation, including additional indemnity to Leader of Opposition (under statute)		1,030,970 70	
413	N—15	Full Sessional Indemnity to Members for days lost through illness, official public business, etc.		19,045 00	
	N—15	Elections (under statute)		43,000 14	
					1,800,966 17
		Library of Parliament—Bibliothèque du Parlement—			
38, 414	.....	Salaries—Traitements—			
	N— 6	General Librarian	6,000 00		
	N— 6	Parliamentary Librarian	6,000 00		
	N— 6	Staff	26,700 64		
				38,700 64	
38	N—17	Books for General Library, including Binding		16,831 60	
38	N—17	Books for Library of American History		491 88	
38	N—17	Contingencies		10,296 39	
38	N—17	Cost of Printing Reports		524 26	
					66,844 77

SUMMARY OF EXPENDITURE-*Conc.*—SOMMAIRE DES DÉPENSES-*Fin*

No. Vote	Detail, Page	Service		Amount — Montant
		EXPENDITURE—Conc.—DEPENSES—Fin		
		Superannuation—Pensions—		
	N—17	Public Service Retirement Act, 1920		$ 10,786 60
		Miscellaneous—Divers—		
	N— 7	Salary of Chief Electoral Officer (under statute)	$ 12,000 00	
327	N— 7	Salaries and Contingencies of the Office of the Chief Electoral Officer	9,648 41	
360	N—17	Salary of Private Secretary to Speaker of the Senate	600 00	
363	N—17	Provisional Bonus Allowance	20,259 44	
	N—17	Gratuities, C.S. Act, 1918, etc	250 00	
				42,757 85
		Total Expenditure, Consolidated Fund—Total des Dépenses, Fonds consolidé		2,493,317 69
		NOTE: Unless otherwise stated, all Salaries are for the 12-month period ended March 31, 1925.		
		REMARQUE: A moins qu'il ne soit autrement énoncé tous les traitements sont donnés pour la période de 12 mois expirant le 31 mars 1925.		

DETAILS OF REVENUE—DÉTAIL DES REVENUS

Casual Revenue—Revenu casuel

The Senate—Sénat—			
Fees and charges on private bills		$ 31,852 30	
Certified copies		404 65	
		32,256 95	
LESS—Fees on private bills refunded	$ 7,104 49		
Advertising private bills in Canadian Parliamentary Guide	75 00		
		7,179 49	
			$ 25,077 46
House of Commons—Chambre des Communes—			
Fees and charges on private bills		8,046 00	
Miss A. Macphail, M.P., refund of part of indemnity, session, 1924		1,380 00	
Sale of publications		5 86	
Refunds previous year's expenditure: indemnities, $1,320; transportation, $12.95		1,332 95	
		10,764 81	
LESS—Fees on private bills refunded	1,494 10		
Advertising rules in Provincial Gazettes	159 77		
		1,653 87	
			9,110 94
Total			34,188 40

DETAILS OF EXPENDITURE—DÉTAIL DES DÉPENSES

Details of Salaries — Détail des Traitements	Salary — Traitement	Bonus — Boni
Vote 36—The Senate, Salaries and Contingencies—Sénat: Traitements et dépenses contingentes		
Speaker—Président, H. Bostock	$ 6,000 00	
Clerk of the Senate—Greffier du Sénat, A. E. Blount	6,000 00	
Staff—Personnel		
Berube, E., curator of the reading room	1,600 00	$ 54 00
Carleton, J. C., confidential messenger	1,200 00	258 00
Chambers, E. J., gentleman usher of the black rod	4,020 00	
Choquette, J. A., postmaster	2,100 00	
Creighton, J. G. A., law clerk of the Senate	5,000 00	
Dallaire, A., assistant chief parliamentary messenger	1,380 00	186 00
De Montigny, L., chief French translator	4,020 00	
Duckett, C. E., head French translator	3,180 00	
Emerson, H. H., parliamentary reporter	3,120 00	
Garneau, A. L., clerk of French minutes of proceedings and journals	2,280 00	
Gilman, H. D., senior account clerk	1,620 00	54 00
Gross, H., departmental accountant, grade 5	4,020 00	
Halpin, D. J., parliamentary reporter	3,120 00	
Hinds, A., chief clerk of committees	4,020 00	
Horton, A., editor and chief of reporting branch	4,500 00	
Jones, C. H., clerk of English minutes of proceedings and journals, 8 m. to Oct. 31 at $2,800 (superannuated)	1,866 64	
Larose, C. H., parliamentary doorkeeper and assistant mace bearer	1,500 00	154 00
Lelievre, S., second clerk assistant	4,620 00	
Mackie, R., confidential messenger, 8 m. to Nov. 30 at $1,200 (superannuated)	800 00	
Mailhot, J., speaker's steward	1,200 00	258 00
O'Brien, K. C., senior clerk stenographer	1,620 00	
O'Neill, W. J., senior supplies clerk	1,680 00	50 00
Perkins, W. D., assistant curator of the reading room	1,200 00	258 00
Roy, A., senior law clerk stenographer	1,680 00	50 00
Weston, T. B., assistant postmaster	1,680 00	50 00
Wood, N. McL., chief parliamentary messenger	1,500 00	40 00
Young, J. C., deputy clerk of the Senate	4,620 00	
	81,146 64	*1,412 00*
Votes 37 & 413—House of Commons, Salaries—Chambre des Communes, Traitements		
Speaker—Président, Hon. R. Lemieux	6,000 00	
Deputy Speaker—Vice-président, G. N. Gordon	4,000 00	
Clerk of the House of Commons—Greffier de la Chambre des Communes, Northrup, W. B., April 1 to Jan. 6 at $6,000 (superannuated)	4,596 77	
Beauchesne, A., Jan. 7 to Mar. 31 at $6,000	1,403 23	
Staff—Personnel		
Arsenault, H. P., chief translator	3,660 00	
Baril, J. W., parliamentary translator	2,880 00	
Barton, M. J., senior law clerk stenographer	1,680 00	49 92
Beaubien, A. H., parliamentary translator	2,880 00	
Beauchesne, A., deputy clerk of the House of Commons, April 1 to Jan. 6 at $4,620	3,539 52	
Bernard, P. M. E., parliamentary translator	3,000 00	
Berryman, F., parliamentary reporter	3,120 00	
Blue, C. S., assistant parliamentary reporter and senior reporter of committees	2,880 00	
Boivin, G. N., committee clerk	2,160 00	
Bowie, H. W., sergeant-at-arms	4,020 00	
Boyce, C. W., assistant chief of English journals	3,300 00	
Briand, J. M., principal translator	2,880 00	
Buskard, W. W., assistant parliamentary reporter	2,160 00	
Cameron, D. W., accountant, 6 m. at $3,600; 6 m. at $3,700	3,650 00	
Campbell, A. C., editor of debates	4,500 00	
Chadwick, F., principal clerk, 3 m. to June 30 at $2,280 (superannuated)	570 00	
Chagnon, L. J., principal translator	2,880 00	
Charlier, E., parliamentary translator, 7 m. to Oct. 31 at $3,360 (superannuated)	1,960 00	
Chartrand, J. P. A., principal translator	2,880 00	

DETAILS OF EXPENDITURE–*Con.*—DÉTAIL DES DÉPENSES–*Suite*

Details of Salaries–Con. **Détail des Traitements**–Suite	Salary Traitement	Bonus Boni
Votes 37 & 413—House of Commons, Salaries–Conc.—**Chambre des Communes, Traitements**–Fin		
Staff–Conc.—*Personnel*–Fin		
Chevassu, J. P., parliamentary translator	$ 3,120 00	
Chevrier, A., principal translator	2,880 00	
Clouthier, V., senior committee clerk	2,520 00	
Dansereau, L., chief of French journals	4,020 00	
D'Astous, L. J., parliamentary translator	3,120 00	
Deacon, J. L., curator of the reading room, 10 m. to Jan. 31 at $2,100 (superannuated)	1,750 00	
de Bellefeuille, L., principal translator	2,880 00	
De la Durantaye, G., parliamentary translator, 7 m. to Oct. 31 at $3,360 (superannuated)	1,960 00	
Dewar, H. D., committee clerk, Feb. 12 to Mar. 31 at $1,800	241 07	
Dickson, W. H., parliamentary reporter	3,120 00	
Dube, W., clerk of petitions	1,680 00	$ 49 92
Dumont, J., parliamentary translator, 9 m. at $3,120, 3 m. at $3,240	3,150 00	
Dun, J. T., committee clerk	2,280 00	
Fauteux, E., parliamentary translator, 6 m. at $2,880, 6 m. at $3,000	2,940 00	
Foran, J. K., assistant chief parliamentary counsel, 3 m. to June 30 at $4,020 (superannuated)	1,005 00	
Fortier, A., parliamentary translator, 7 m. to Oct. 31 at $3,360 (superannuated)	1,960 00	
Fraser, A. A., committee clerk	2,280 00	
Fraser, T. M., deputy clerk of the House of Commons, Jan. 7 to Mar. 31 at $4,080	954 19	
Gabard, M., associate editor of debates and reporter, 3 m. at $3,600, 9 m. at $3,720	3,690 00	
Galbraith, F. W. S., parliamentary reporter	3,360 00	
Gascon, W., parliamentary translator	3,360 00	
Gerin, L., chief of Hansard translation branch	4,020 00	
Girard, R., parliamentary translator	3,360 00	
Healy, E. W., senior supplies clerk, 7 m. to Oct. 31 at $1,825 (resigned)	1,064 56	
Horton, A. E., clerk of sessional papers	2,640 00	
Howe, T. S., committee clerk, 7 m. to Oct. 31 at $2,280 (superannuated)	1,330 00	
Hubbard, T. S., parliamentary reporter	2,880 00	
Hugg, C., curator of reading room	1,200 00	258 00
Johnston, M. F., parliamentary reporter	2,880 00	
Keliher, J. T., parliamentary translator, 6 m. at $2,880, 6 m. at $3,000	2,940 00	
King, R. P., chief of English journals	4,020 00	
Labine, G., parliamentary translator, 6 m. to Sept. 30 at $3,360 (superannuated)	1,680 00	
Lachaine, M., principal translator	2,880 00	
Lalonde, W. F. A., assistant postmaster	1,500 00	153 96
Larose, W., parliamentary translator, 7 m. to Oct. 31 at $3,360 (superannuated)	1,960 00	
Lassalle, L., parliamentary translator, 3 m. to June 30 at $3,360 (superannuated)	840 00	
Lavoie, J. M., principal translator	2,880 00	
Lemieux, F. X., postmaster	2,100 00	
Little, T., assistant parliamentary reporter, Feb. 5 to Mar. 31 at $2,040	315 71	
MacKay, J. H., parliamentary reporter	2,880 00	
Montgomery, T. R., principal clerk	2,280 00	
Moreau, L. P., postal clerk	1,600 00	54 00
Morris, E. L., committee clerk	2,280 00	
Naubert, E., chief of stationery division	2,880 00	
Oliver, H., parliamentary reporter	3,120 00	
Ouimet, P. G., parliamentary translator	3,000 00	
Paradis, O., chief of House translation branch, 9 m. at $3,660, 3 m. at $3,840	3,705 00	
Sherwood, B. W., departmental accountant, grade 2	2,580 00	
Sherwood, H. C., clerk of orders and records	2,280 00	
Simpson, G., associate editor of debates and reporter	3,840 00	
Smith, J. H., head clerk	2,880 00	
Spencer, S. S., assistant curator of the reading room, 3 m. at $1,080, 9 m. at $1,140	1,125 00	315 00
Sturgeon, R. C., assistant parliamentary reporter	2,160 00	
Tachereau, E., clerk	960 00	
Therien, J. G., principal translator	2,880 00	
Todd, W., chief of committees and private bills branch	4,020 00	
Tremblay, J., assistant chief of French journals	3,300 00	
Tremblay, U., parliamentary translator	3,000 00	
Troop, A. G., assistant chief parliamentary counsel	4,020 00	
Vallieres, H., parliamentary translator, 3 m. at $2,640, 9 m. at $2,760	2,730 00	
Young, E. C., parliamentary reporter	3,360 00	
	224,240 05	*880 80*

Details of Salaries—Con. — Détail des Traitements —Suite	Salary — Traitement	Bonus — Boni
Vote 37—House of Commons, Contingencies—Chambre des Communes, Dépenses contingentes		
Merriam, A. W., secretary to Leader of the Opposition	$ 2,500 00	
Tachereau, E., acting deputy sergeant-at-arms, April 1 to July 19, Feb. 5 to Mar. 31 at $100 per m	547 00	
	3,047 00	
Votes 37 & 413—House of Commons, Estimates of Sergeant-at-Arms—Chambre des Communes, Crédits du Sergent-d'Armes		
Boudreault, G. A., chief parliamentary messenger and housekeeper	1,800 00	$ 39 96
Boulet, L., confidential messenger	1,200 00	258 00
Fairnie, A., confidential messenger	1,200 00	258 00
Farrell, P., parliamentary messenger, 3 m. to June 30 at $960 (superannuated)	240 00	78 75
Fitzgerald, E., chief of pages	1,020 00	315 00
Fortin, L. D., parliamentary messenger	1,000 00	315 00
George, C., manager of the joint parliamentary restaurant	2,640 00	
Greer, F. C. B., parliamentary messenger, 6 m. at $1,020, 6 m. at $1,080	1,050 00	315 00
Holland, A. H., parliamentary doorkeeper	1,200 00	258 00
Letourneau, O., supervisor of char service	1,200 00	258 00
Morin, E., parliamentary messenger, 6 m. to Sept. 30 at $1,000 (superannuated)	499 98	157 50
Pearson, A., parliamentary messenger	960 00	315 00
Pepper, G. W., parliamentary messenger	960 00	315 00
Stewart, C. R., parliamentary doorkeeper	1,200 00	258 00
Thompson, W. G., assistant chief parliamentary messenger, 3 m. to June 30 at $1,440 (superannuated)	360 00	43 50
	16,529 98	*3,184 71*
Vote 39—House of Commons, Printing, Printing Paper and Binding—Chambre des Communes, Impression, papier à imprimer et reliure		
Alexander, T. W., senior supplies clerk	1,680 00	49 92
Davidson, R. B., chief of government distribution office	2,800 00	
Gray, W. R., supplies clerk	1,140 00	
Lemay, A., supplies clerk	1,300 00	198 00
Temporary employees: P. McEvoy, $220; D. McKeigan, $606; J. Pinault, $84	910 00	
	7,830 00	*247 92*
Votes 38 & 414—Library of Parliament, Salaries—Bibliothèque du Parlement, Traitements		
General Librarian—Bibliothécaire général, J. de La B. Taché	6,000 00	
Parliamentary Librarian—Bibliothécaire parlementaire, Hon. M. Burrell	6,000 00	
Staff—Personnel		
Aubry, N., caretaker	1,000 00	315 00
Beaudry, A., senior library assistant	1,440 00	174 00
Bilodeau, E., assistant librarian	3,600 00	
Brown, J. C., library book-binder, 5 m. to Mar. 31 at $1,680	700 00	20 83
Hardy, F. A., cataloguer	1,860 00	
MacCormac, M. C., chief reference clerk	3,360 00	
Meiklejohn, H. J., assistant cataloguer, 6 m. to Sept. 30 at $1,500 (deceased)	750 00	76 98
Monette, T. E., registry and shelving clerk, Mar. 7-31 at $1,200	80 64	17 67
Pigeon, J. G., clerk of periodicals and binding	1,680 00	50 00
Soulieres, O., cataloguer, 3 m. at $2,100, 9 m. at $2,220	2,190 00	
Stock, H. C., library assistant	1,260 00	198 00
Tarte, J., reference clerk	2,880 00	
Throop, H. D., library clerk book-keeper	1,860 00	
Todd, A. H., assistant librarian, 12 m. at $4,020 (including $20 arrears, 1923-24)	4,040 00	
	38,700 64	*852 48*

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Details of Salaries-Conc. — Détail des Traitements-Fin	Salary — Traitement	Bonus — Boni
Vote 327—Salaries and Contingencies of the Office of the Chief Electoral Officer—Traitements et dépenses contingentes du Bureau du Directeur général des élections		
Biggar, O. M., chief electoral officer	$ 12,000 00	
Castonguay, J., assistant chief electoral officer	3,480 00	
Collins, K. B., stenographer	1,260 00	
Hache, D., messenger	900 00	$ 315 00
Regan, E. A., secretary	1,860 00	
Samoisette, J. A., messenger, Aug. 5 to Oct. 1 at $4 per d	232 00	
	19,732 00	*315 00*
Total Salaries—Total des traitements	391,226 31	
Total Provisional Bonus Allowance—Total de l'allocation du boni provisoire	6,892 91	6,892 91
	398,119 22	

RECAPITULATION—RÉCAPITULATION

The Senate, Salaries and Contingencies, Vote 36	(Page N— 4)	$ 81,146 64
House of Commons—		
Salaries, Votes 37 and 413	(Page N— 5)	224,240 05
Contingencies, Vote 37	(Page N— 6)	3,047 00
Estimates of Sergeant-at-Arms, Votes 37 and 413	(Page N— 6)	16,529 98
Printing, Printing Paper and Binding, Vote 39	(Page N— 6)	7,830 00
Library of Parliament, Salaries, Votes 38 and 414	(Page N— 6)	38,700 64
Office of the Chief Electoral Officer, Vote 327	(Page N— 7)	19,732 00
Provisional Bonus Allowance, Vote 363	(Page N— 7)	6,892 91
Total		398,119 22

Vote 36—The Senate, Salaries and Contingencies
Sénat, Traitements et dépenses contingentes

Salaries of permanent employees	(Page N—4)	75,146 64
Stenographic staff: M. Barnet, $156; E. L. Bond, $440; E. Dion, $440; N. Foley, $725; G. Gibson, $444; L. Irvine, $660; T. E. Leach, $64; E. Leclerc, $220; J. E. Mattice, $660; H. Patching, $220; W. M. P. Raye, $860 (see also Vote 360); M. B. Renaud, $660; W. Rosier, $660; A. Ryan, $1,200; C. Stotesbury, $92; J. Tracy, $7.50; H. Ward, $593		8,101 50
Clerical services: R. S. Chevassu, $1,460, secretary to Leader of the Government in the Senate, $600; H. D. Dewar, $380; R. Larose, $288		2,728 00
Allowance to the Leader of the Opposition for clerical assistance		600 00
Debates amanuenses at $6.50 per d.: E. Ball, $1,072.50; S. Gottdank, $143; A. C. Huestis, $715; C. Ratchford, $1,072.50		3,003 00
Reporting debates, T. Bengough, $1,500; translating debates, A. Potvin, $3,700		5,200 00
Preparing synoptic reports of debates: T. H. Blacklock, $897.14; J. A. Fortier, $448.57		1,345 71
Doormen: W. D. Foran, $1,528.50; J. C. Phimister, $1,528.50; W. C. Reid, $1,528.50		4,585 50
Temporary and sessional messengers, etc.: J. N. Alexander, $185.25; H. Armstrong, $549.25, bonus, $125.40; R. Brown, $1,186.25, bonus, $268.44; F. Cottee, $549.25, bonus, $125.40; R. Dallaire, $549.25, bonus, $125.40; O. Fardais, $549.25, bonus, $125.40; E. Fowler, $100 75; E. Gillespie, $565.50, bonus, $129.16; F. Grace, $549.25, bonus, $125.40; C. Howell, $549.25, bonus,		

Vote 36—The Senate, Salaries and Contingencies—Concluded
Sénat: Traitements et dépenses contingentes—Fin

Temporary and sessional messengers, etc.—*Concluded*— $125.40; W. D. Johnston, $1,186.25, bonus, $268.44; A. Laliberte, $549.25, bonus, $125.40; B. Larose, $364, bonus, $82.26; H. J. Lefurgey, $549.25, bonus, $125.40; J. T. McClelland, $1,186.25, bonus, $268.44; J. McDonald, $1,186.25; B. McEvoy, $549.25; J. O'Leary, $549.25, bonus, $125.40; M. Plouffe, $549.25, bonus, $125.40; J. P. Reynolds, $549.25, bonus, $125.40; A. W. Sloan, $364, bonus, $82.26; W. Sotherton, $1,642.50; P. H. V. Villeneuve, $1,186.25, bonus, $268.44; C. Watson, $549.25, bonus, $82.26	19,122 60
Sessional pages at $1.50 per d.: E. Beamish, $168; L. Berube, $252; F. Bond, $168; E. Carroll, $252; E. Hodgkinson, $252; A. Larose, $84; R. Moreau, $252; C. Prime, $252; P. Pyefinch, $252; F. Shane, $84	2,016 00
Permanent charwomen at $1.25 per d.: M. Bond, $456.25; E. Bradley, $456.25; A. Derouin, $456.25; D. Godbout, $456.25; L. Labbe, $456.25; M. Laberge, $456.25; M. A. McMeekin, $456.25; V. St. Jacques, $456.25	3,650 00
Temporary char service, $16,217.50, bonus, $2,513; extra help at receptions, etc., $385	19,115 50
Cartage of mail, E. Batterton, session, $3 per d., recess, $20 per m	639 52
Allowances in lieu of residence: Hon. H. Bostock, $3,000; E. J. Chambers, $600; N. McL. Wood, $300	3,900 00
Fosbery, Ernest, portrait of the Speaker, on account	1,000 00
Sundry payments: hardware, $388.67; newspapers and periodicals, $2,405.10; official reporters, $151.50; postage, $270; taxi hire, $265.70; uniforms, etc., $384; washing towels, $263.59; wreaths, $103.13; sundries, $1,130.56	5,362 25
Department of Printing and Stationery, supplies	11,705 88
	167,222 10
Less—Provisional Bonus Allowance (Page N—17)	5,342 10
Total	$ 161,880 00

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

The Senate, Indemnity and Transportation, Session Feb. 28 to July 19, 1924

Sénat, Indemnité et allocation de voyage, Session du 28 février au 19 juillet 1924

—	Indemnity — Indemnité	Transportation — Frais de voyage
Aylesworth, Hon. Sir Allen	$ 70 00	$
Barnard, Hon. G. H.	4,000 00	180 00
Beaubien, Hon. C. P.	4,000 00	
Béique, Hon. F. L.	4,000 00	
Belcourt, Hon. N. A.	3,850 00	
Bénard, Hon. A.	4,000 00	90 00
Bennett, Hon. W. H.	4,000 00	12 00
Black, Hon. F. B.	4,000 00	60 00
Blain, Hon. R.	4,000 00	10 00
Blondin, Hon. P. E.	4,000 00	
Bolduc, Hon. J.	4,000 00	36 50
Bostock, Hon. H.	4,000 00	150 00
Bourque, Hon. T. J.	4,000 00	90 00
Boyer, Hon. G.	4,000 00	
Bradbury, Hon. G. H.	4,000 00	120 00
Calder, Hon. J. A.	4,000 00	120 00
Casgrain, Hon. J. P. B.	4,000 00	
Chapais, Hon. T.	4,000 00	20 00
Cloran, Hon. H. J.	4,000 00	
Côté, Hon. J. L.	4,000 00	150 00
Crowe, Hon. S. J.	4,000 00	180 00
Curry, Hon. N.	2,075 00	60 00
Dandurand, Hon. R.	4,000 00	
Daniel, Hon. J. W.	4,000 00	60 00
David, Hon. L. O.	4,000 00	
Dessaulles, Hon. G. C.	4,000 00	
De Veber, Hon. L. G.	4,000 00	120 00
Donnelly, Hon. J. J.	4,000 00	13 00
Farrell, Hon. E. M.	4,000 00	90 00
Fisher, Hon. J. H.	4,000 00	17 50
Foster, Hon. Sir George	4,000 00	
Foster, Hon. G. G.	4,000 00	
Fowler, Hon. G. W.	4,000 00	90 00
Gillis, Hon. A. B.	4,000 00	120 00
Girroir, Hon. E. L.	4,000 00	90 00
Gordon, Hon. G.	3,900 00	7 00
Green, Hon. R. F.	4,000 00	180 00
Griesbach, Hon. W. A.	4,000 00	150 00
Hardy, Hon. A. C.	3,750 00	
Harmer, Hon. W. J.	4,000 00	150 00
Haydon, Hon. A.	3,725 00	
Kemp, Hon. Sir Edward	2,750 00	
King, Hon. G. G.	3,850 00	60 00
Laird, Hon. H. W.	4,000 00	120 00
Lavergne, Hon. L.	4,000 00	26 00
Legris, Hon. J. H.	4,000 00	11 50
L'Espérance, Hon. D. O.	4,000 00	15 50
Lougheed, Hon. Sir James	4,000 00	120 00
Lynch-Staunton, Hon. O.	3,925 00	
Macdonell, Hon. A. H.	4,000 00	12 50
McCall, Hon. A.	4,000 00	20 00
McCoig, Hon. A. B.	4,000 00	60 00
McCormick, Hon. J.	4,000 00	90 00
McDonald, Hon. J. A.	4,000 00	75 00
McHugh, Hon. G.	$ 4,000 00	$ 10 00
McLean, Hon. J.	4,000 00	120 00
McLennan, Hon. J. S.	4,000 00	90 00
McMeans, Hon. L.	4,000 00	90 00
Martin, Hon. P. F.	4,000 00	90 00
Michener, Hon. E.	4,000 00	150 00
Mitchell, Hon. Wm.	4,000 00	
Montplaisir, Hon. H.	4,000 00	8 25
Mulholland, Hon. R. A.	4,000 00	10 00
Murphy, Hon. P. C.	4,000 00	120 00
Pardee, Hon. F. F.	4,000 00	60 00
Planta, Hon. A. E.	4,000 00	180 00
Poirier, Hon. P.	4,000 00	60 00
Pope, Hon. R. H.	4,000 00	15 00
Prowse, Hon. B. C.	4,000 00	105 00
Reid, Hon. J. D.	4,000 00	
Robertson, Hon. G. D.	4,000 00	20 00
Robinson, Hon. C. W.	2,325 00	60 00
Roche, Hon. Wm.	4,000 00	60 00
Ross, Hon. J. H.	4,000 00	120 00
Ross, Hon. W. B.	4,000 00	75 00
Schaffner, Hon. F. L.	4,000 00	120 00
Sharpe, Hon. W. H.	4,000 00	120 00
Smith, Hon. E. D.	4,000 00	7 00
Stanfield, Hon. J.	4,000 00	75 00
Tanner, Hon. C. E.	4,000 00	60 00
Taylor, Hon. J. D.	4,000 00	180 00
Tessier, Hon. J.	4,000 00	15 50
Thibaudeau, Hon. A. A.	4,000 00	
Todd, Hon. I. R.	4,000 00	60 00
Turgeon, Hon. O.	4,000 00	60 00
Turriff, Hon. J. G.	4,000 00	120 00
Watson, Hon. Robt.	4,000 00	90 00
Webster, Hon. John	4,000 00	
Webster, Hon. L. C.	4,000 00	
White, Hon. G. V.	4,000 00	
White, Hon. R. S.	4,000 00	
Willoughby, Hon. W. B.	4,000 00	120 00
Wilson, Hon. J. M.	2,475 00	
Yeo, Hon. John	2,400 00	90 00
	363,095 00	5,537 25
Transportation as above.	5,537 25	
	368,632 25	
Payment on account of session, 1925	94,831 55	
	463,463 80	
LESS—Paid in 1923-24	59,381 50	
	404,082 30	
LESS—Charged to vote 412	3,075 00	
Total	401,007 30	

Vote 412—The Senate—Sénat

Full sessional indemnity paid to Senators for days lost through illness, for details see The Senate, Indemnity and Transportation.....(Page N—9)	$ 3,075 00

Vote 37—House of Commons, Expenses of Committees, Clerical Assistance, etc.

Chambre des Communes, Dépenses des comités, des commis aux écritures, etc.

Salaries of sessional and extra clerks: V. I. Baptie, $830, secretary to deputy speaker, $600; D. Barbes, $2,190; A. Barthe, $1,825; E. Belanger, $1,825; J. Bergeron, $830; A. Bertrand, $550; J. A. Bonneville, $543; G. Campbell, $830; F. J. Chadwick, $295.48; P. Daley, $380; A. E. Darby, $645; T. D. De Blois, $1,070; J. P. Doyle, $1,825; F. S. Drummond, $280; W. J. Fohy, $380; M. Forke, $825; S. Garneau, $850; H. Gatien, $1,050; J. W. Gibson, $1,825; H. Gilchen, $1,825; J. A. Godbout, $830; S. R. Gordon, $2,190; W. H. Grant, $1,825; E. Guerin, $2,372.50; H. R. Hamilton, $875; C. E. Helmer, $1,825; W. Hill, $1,460, bonus, $174; J. Howe, $875; A. H. Kearney, $1,610; Y. Kipp, $850; D. McArthur, $280; D. McKeigan, $280; H. R. Meredith, $550; M. Olivier, $3,650; A. Ross, $550; H. P. Rudkins, $280; J. F. Simpson, $1,245, bonus, $44.93; L. A. Soucy, $280; C. Stewart, $875; G. E. Vincent, $377.50; C. Williams, $550.	45,122 41
Salaries of stenographers and typists for members: A. E. Anderson, $660; M. Anderson, $664; M. T. Berube, $672; M. E. Blakely, $429.50; J. A. Bonneville, $514; A. Bouchette, $165; H. Brankin, $660; M. Brennan, $385, bonus, $59.62; C. L. Cameron, $660, bonus, $78.71; V. Carriere, $220, bonus, $26.24; G. Charron, $660; A. Chene, $288.75; L. Choquette, $298; A. M. Christie, $660; B. Cook, $360, bonus, $42.94; W. Copping, $423, bonus, $47.47; A. Culpin, $330; A. Culross, $660; J. Deschamps, $660; M. R. Dickner, $440; M. Doherty, $220; J. Donaldson, $660; M. J. Doody, $660; J. E. Fagan, $660; I. Fellows, $452; A. Fisher, $412.50; M. Fitchett, $220; B. H. Foster, $660; M. J. Gagnon, $660; M. E. Garceau, $692; S. Garneau, $780, bonus, $91,77; G. Garrow, $676; E. M. Gaudry, $220; O. Graham, $660, bonus, $78.71; M. Gravelle, $440; F. Halliday, $660; L. Hill, $684; V. M. Jackson, $408; M. A. Lafond, $104; M. R. Laperriere, $660; H. Larocque, $140; K. L. Leaver, $660; E. Leclerc, $440; L. Leduc, $276, bonus, $32.92; J. Lefebvre, $384; M. Lefebvre, $362.50; B. Locke, $660; N. MacBean, $660; M. H. Macdonald, $552, bonus, $64.40; A. MacRitchie, $452; M. Marcotte, $440; I. Marriott, $660; M. E. McEwan, $1,625; R. McGuigan, $660, bonus, $78.71; J. McKinley, $385, bonus, $52.47; M. Miller, $664; R. Miller, $660; K. O'Connor, $664, bonus, $79.18; L. O'Keefe, $176; A. Ouimet, $660; A. Papineau, $212; H. D. Parker, $640, bonus, $78.71; J. Pinault, $126; L. Quevillon, $144; G. Quinn, $604, bonus, $52.47; R. Renaud, $176; B. Reynolds, $440; J. Richards, $502; Y. Robichaud, $645; E. J. Robidoux, $165; G. Rogers, $660, bonus, $78.71; M. Seguin, $56; G. Sharpe, $660; A. Sinclair, $660; K. Soper, $577.50; D. Stewart, $440; M. Sullivan, $660; J. K. Taylor, $560; C. Theobald, $644; C. Valiquette, $192.50; M. G. Webster, $577.50; A. L. Weilbrenner, $660; A. Wright, $660.	43,182 78
Salaries of translation staff: J. C. Beauchamp, $296.10; C. H. Carbonneau, $177.66; A. Lemont, $124.20	597 96
Translation: Association Technologique de Langue Francaise d'Ottawa, $2,010; W. Larose, $219	2,229 00
Reporting evidence: J. C. Hanley, Montreal, $803.20; T. Little, Ottawa, $39.20.	842 40
Expenses of witnesses appearing before parliamentary committees	694 65
Typewriter rent, repairs and supplies, $338.25; sundry committee expenses, $141.45	479 70
Department of Printing and Stationery, supplies	31 75
	93,180 65
LESS—Provisional Bonus Allowance.....(Page N—17)	1,161 96
Total	$ 92,018 69

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

Vote 37—House of Commons, Contingencies
Chambre des Communes, Dépenses contingentes

Salaries	(Page N—6)	3,047 00
Allowances in lieu of residence: Hon. R. Lemieux, $3,000; G. N. Gordon, $1,500; H. W. Bowie, $600		5,100 00
Canadian Review Co., Ltd., Toronto: Canadian Annual Review of Public Affairs, 350 copies		2,800 00
Payments under $1,000: auto repairs and supplies, $760.56; books, $833.13; newspapers and periodicals, $2,860.74; postage, $775; Rules of the House of Commons, 100 copies, $500; steel stamps, 17, $276.90; taxi hire, $107.25; telephone and telegraph service, $582.40; typewriter repairs and supplies, $302.47; sundries, $512.10		7,510 55
Department of Printing and Stationery, supplies		21,669 54
Total		$ 40,127 09

Vote 37—House of Commons, Publishing Debates
Chambre des Communes, Publication des Débats

Salaries of debates amanuenses at $6.50 per d.: E. Barber, $1,072.50; I. A. Boyce, $1,748.50; I. M. Casserly, $1,072.50; D. Condon, $1,072.50; M. H. Cox, $1,072.50; K. E. Furney, $1,072.50; S. C. Gottdank, $429; E. I. Hackett, $630.50; D. Howe, $396.50; L. A. Kearns, $2,372.50; R. B. Kennedy, $1,072.50; A. Lemoine, $1,072.50; M. H. Macdonald, $195; F. MacKay, $1,072.50; E. O'Donahue, $1,072.50; E. Purdy, $1,072.50; E. D. Reid, $1,072.50; L. Shannon, $13		17,582 50
Salaries of translation staff at $6.90 per d.: A. Cinq-Mars, $345; P. Daviault, $345; A. Lemont, $407.10; E. Schenck, $345		1,442 10
Translation, $137.25; telephone messages, $3.20		140 45
Department of Printing and Stationery, printing Hansard		42,824 94
Total		$ 61,989 99

Votes 37 & 413—House of Commons, Estimates of the Sergeant-at-Arms
Chambre des Communes, Crédits du Sergent d'Armes

Salaries of permanent employees	(Page N—6)	16,529 98
Messengers and other employees: F. Aldridge, $540; R. Alexander, $232; J. Armstrong, $440; J. J. Barber, $1,642.50; R. Bailey, $660; F. H. Bindon, $224; T. Boles, $488; F. Bolser, $660; J. Boileau, $440; A. E. Booth, $1,460; D. Boulais, $440; F. E. Brazeau, $1,460; J. B. Brisson, $440; J. Burke, $660; A. Carisse, $1,460; J. Carvill, $1,502.75; H. A. Charbonneau, $1,489.50; J. Charland, $440; A. Charron, $440; W. A. Church, $768; T. L. Closs, $1,566; H. Cunningham, $464; P. J. Daly, $1,825; A. Dawson, $660; J. Dodd, $660; C. N. Dudley, $220; Z. Dumulong, $208; H. Egan, $224; W. Flinn, $660; T. Fouchard, $232; A. E. Green, $1,460; A. Guilbault, $742.50; A. Harvey, $1,460; J. Heaton, $1,581.75; W. F. Henbrey, $856; J. Hollander, $660; F. Hughes, $432; T. L. Hutchison, $224; W. H. Jones, $1,748.35; A. Lacelle, $660; G. Lancefield, $440; D. Latulippe, $92; J. Laundy, $1,884; J. L. Leduc, $660; H. Leger, $660; H. Levesque, $772; L. McKay, $220; G. Mayne, $660; M. McCarthy, $660; D. J. McDonald, $687.50; J. L. McDonald, $232; P. McDonald, $1,460; J. McElligott, $660; R. C. McHenry, $164; D. McIntyre, $684; D. McTiernan, $220; P. Meilleur, $440; A. L. Merriam, $164; A. J. Morrison, $440; J. Nicol, $675.38; C. A. O'Neill, $440; J. J. Pilon, $220; R. W. Porteous, $1,884; J. Ringrose, $440; E. Roberge, $1,825; C. E. Robitaille, $112; L. Robitaille, $440; J. A. Samoisette, $660; L. G. Seguin, $432; F. A. Simoneau, $660; J. Smith, $660; A. J. Stafford, $660; S. Tetu, $304; W. G. Thompson, $85.50; A. Vezina, $576; M. Vincent, $220; D. Walker, $1,566; H. Wells, $440; H. J. Wells, $660; A. Wheeler, $1,460		58,049 73

Votes 37 & 413—House of Commons, Estimates of the Sergeant-at-Arms
—Concluded

Chambre des Communes, Crédits du Sergent-d'Armes—Fin

Sessional pages at $1.75 per d.: W. Beauchamp, $63; B. Boivin, $35; L. Bourgeois, $302.50; J. E. C. Brady, $96.25; A. Charron, $288.75; L. Diotte, $159.25; M. Doyle, $96.25; G. Dubroy, $288.75; A. Gagnon, $192.50; F. Gagnon, $96.25; A. Groulx, $288.75; D. C. Halladay, $192.50; T. E. Hashie, $192.50; L. Hebert, $288.75; H. Huband, $192.50; E. Kirouac, $96.25; R. Landry, $288.75; R. Lowden, $96.25; L. Maloney, $96.25; L. Marion, $288.75; R. Poirier, $96.25; H. Seguin, $190.75; R. Smart, $96.25; S. Theriault, $192.50; C. Wright, $96.25		4,311 75
Permanent charwomen at $1.25 per d.: M. Croteau, $456.25; M. Dooner, $456.25; J. Ingram, $456.25; A. Johnston, $456.25; M. McCourt, $456.25; C. Munro, $456.25; C. Roy, $456.25; L. Sherman, $456.25; J. Wilson, $456.25		4,106 25
Sessional and extra charwomen at $1.25 per d		20,437 50
Temporary servant: wages, $32,279.01; bonus, $6,604.47		38,883 48
Restaurant staff, $23.698.01; extra help at reception, etc., $188		23,886 01
Gratuities: G. L. Lancefield, sessional messenger, retiring, $500; widow of J. M. McDonald, sessional messenger, $500		1,000 00
Brock, W. R. Co., Ltd., Montreal: table cloths, 96, $668.16; table napkins, 40 doz., $403.20; glass towels, 24 doz., $172.80; sundry supplies, $263.72		1,507 88
Cleghorn and Beattie, Ltd.: rugs, 3, $800; curtains, 14 pr., $418.77; recovering furniture, $203.47; remaking curtains, etc., $110.85; window shades, brackets, rods, etc., $139.80; sundry supplies, $240.37		1,913 26
Parisien, J. A. & Co.: uniforms, 34, $1,367; trousers, 24 pr., $238; sundries, $116.88.		1,721 88
Cartage: E. Batterton, $1,481.49; B. L. Gray, $1,320; H. Zimmon, $660		3,461 49
Payments under $1,000: auto repairs and supplies, $125.05; cleaning materials, $514.23; cheese cloth, $141.75; dial recorder and supplies, $435.35; flannelette, $241.80; furniture, $282.96; hardware, $841.74; ice, $178.50; laundry, $3,028.25; matches, $210.37; paper towels, cups, etc., $811.94; replating, etc., $152.45; rugs, 5, $244.50; uniforms and accesories, $3,323.55; urns with self contained attachments, 2, $320; sundries, $1,009.15		11,861 59
Department of Printing and Stationery, supplies		464 20
		188,135 00
Less—Provisional Bonus Allowance	(Page N—17)	6,604 47
Total		$ 181,530 53

Vote 39—House of Commons, Printing, Printing Paper and Binding
Chambre des Communes, Impression, papier à imprimer et reliure

Salaries of permanent employees	(Page N—6)	7,830 00
Department of Printing and Stationery: House of Commons, $73,904.58; The Senate, $18,206.65		92,111 23
Total		$ 99,941 23

Vote 39—House of Commons, Printing, Binding and Distributing the Annual Statutes

Chambre des Communes, Impression, reliure et distribution des statuts annuels

Department of Printing and Stationery, Annual Statutes of Session, 1924: English, 4,550 copies, $5,867.69; French, 569 copies, $2,235.06		$ 8,102 75

DETAILS OF EXPENDITURE—*Con.*—DÉTAIL DES DÉPENSES—*Suite*

House of Commons: Indemnity and Transportation, Session Feb. 28 to July 19, 1924

Chambre des Communes: Indemnité et allocation de voyage, Session du 28 février au 19 juillet 1924

—	Indemnity — Indemnité	Transportation — Frais de voyage
Anderson, R. K.	$ 4,000 00	$ 14 50
Archambault, J.	4,000 00	7 10
Arthurs, J.	4,000 00	22 50
Baldwin, W. K.	4,000 00	23 80
Bancroft, L. P.	4,000 00	90 00
Baxter, Hon. J. B. M.	3,725 00	60 00
Beaubien, A. L.	4,000 00	90 00
Beland, Hon. H. S.	4,000 00	
Benoit, A. J.	4,000 00	
Binette, J.	4,000 00	
Bird, T. W.	4,000 00	120 00
Black, G.	3,975 00	720 00
Black, W.	4,000 00	12 00
Black, W. A.	3,975 00	90 00
Boivin, G. H.	3,950 00	17 90
Bouchard, G.	4,000 00	39 50
Boucher, A.	4,000 00	14 20
Bourassa, J. B.	4,000 00	31 00
Bowen, F. W.	4,000 00	12 00
Boys, W. A.	4,000 00	23 10
Brethen, G. A.	4,000 00	5 50
Bristol, Hon. E.	4,000 00	
Brown, J. L.	4,000 00	120 00
Bureau, Hon. J.	4,000 00	
Cahill, F. S.	4,000 00	
Caldwell, T. W.	4,000 00	60 00
Campbell, M. N.	4,000 00	120 00
Cannon, L.	4,000 00	35 00
Cardin, Hon. P. J. A.	4,000 00	
Carmichael,, A. M.	4,000 00	120 00
Carroll, W. F.	4,000 00	120 00
Carruthers, J.	4,000 00	60 00
Casgrain, P. F.	4,000 00	
Chaplin, J. D.	4,000 00	21 20
Charters, S.	4,000 00	9 00
Chevrier, E. R. E.	4,000 00	
Chew, M.	3,950 00	54 00
Chisholm, A. W.	4,000 00	120 00
Church, T. L.	3,925 00	19 50
Clark, J. A.	4,000 00	180 00
Clifford, L. O.	4,000 00	14 00
Coote, G. G.	4,000 00	120 00
Copp, Hon. A. B.	4,000 00	
Crerar, Hon. T. A.	2,850 00	90 00
d'Anjou, J. E. S. E.	4,000 00	60 00
Davies, C. C.	4,000 00	120 00
Dechene, A. M.	4,000 00	40 40
Delisle, M. S.	4,000 00	30 50
Denis, J. A.	4,000 00	12 00
Denis, J. J.	4,000 00	
Desaulniers, A. L.	4,000 00	26 50
Descoteaux, J. F.	4,000 00	
Deslauriers, H.	4,000 00	12 00
Desrochers, E.	4,000 00	22 00
Dickie, C. H.	4,000 00	195 00
Doucet, A. J.	4,000 00	90 00
Drayton, Hon. Sir Henry	4,000 00	
Drummond, J. D. F.	4,000 00	8 50
Duff, W.	4,000 00	120 00
Duncan, M. R.	4,000 00	60 00
Elliott, P.	4,000 00	
Elliott, W.	4,000 00	26 00
Ethier, J. A. C.	4,000 00	7 00
Euler, W. D.	4,000 00	11 70
Evans, J.	4,000 00	120 00
Fafard, J. F.	$ 4,000 00	$ 43 70
Fansher, B. W.	3,975 00	30 00
Fielding, Rt. Hon. W. S.	4,000 00	
Findlay, J. W.	4,000 00	30 00
Finn, R. E.	4,000 00	90 00
Fontaine, J. E.	4,000 00	
Forke, R.	4,000 00	120 00
Forrester, W.	4,000 00	25 00
Fortier, H. A.	4,000 00	
Fournier, C. A.	4,000 00	43 00
Gardiner, R.	4,000 00	150 00
Garland, E. J.	4,000 00	150 00
Garland, W. F.	4,000 00	
Gauvreau, C. A.	4,000 00	60 00
Gendron, R. M.	4,000 00	8 00
German, W. M.	4,000 00	19 00
Gervais, T.	4,000 00	19 10
Good, W. C.	4,000 00	6 75
Gordon, G. N.	4,000 00	16 00
Gouin, Hon. Sir Lomer.	4,000 00	
Gould, O. R.	4,000 00	120 00
Graham, Hon. G. P.	4,000 00	
Grimmer, R. W.	4,000 00	
Guthrie, Hon. H.	4,000 00	21 40
Halbert, R. H.	4,000 00	10 00
Hammell, W. J.	4,000 00	75 00
Hanson, R. B.	4,000 00	60 00
Harris, J. H.	4,000 00	27 80
Hatfield, R. L.	4,000 00	90 00
Healy, A. F.	4,000 00	60 00
Hocken, H. C.	4,000 00	26 70
Hodgins, A. L.	4,000 00	10 00
Hoey, R. A.	4,000 00	90 00
Hopkins, E. N.	4,000 00	120 00
Hubbs, J.	3,850 00	18 00
Hudson, A. B.	4,000 00	90 00
Hughes, J. J.	4,000 00	120 00
Humphrey, L. W.	4,000 00	150 00
Hunt, A. B.	4,000 00	12 00
Irvine, W.	4,000 00	150 00
Jacobs, S. W.	3,925 00	
Jelliff, L. H.	4,000 00	150 00
Johnston, J. F.	4,000 00	120 00
Jones, G. B.	4,000 00	90 00
Kay, W. F.	4,000 00	10 80
Kellner, D. F.	4,000 00	150 00
Kelly, F. L.	4,000 00	120 00
Kennedy, D.	4,000 00	60 00
Kennedy, D. M.	4,000 00	180 00
Kennedy, J. W.	4,000 00	
King, Hon. J. H.	4,000 00	
King, J. W.	4,000 00	14 00
King, Rt. Hon. W. L. Mackenzie	4,000 00	
Knox, A.	4,000 00	120 00
Kyte, G. W.	4,000 00	90 00
Ladner, L. J.	4,000 00	180 00
Laflamme, J. N. K.	2,900 00	
Lanctot, R.	4,000 00	
Lapierre, E. A.	4,000 00	11 50
Lapointe, Hon. E.	4,000 00	
Lavigneur, H. E.	4,000 00	35 20
Leader, H.	4,000 00	90 00
Le Sueur, R. V.	3,875 00	60 00
Lemieux, Hon. R.	4,000 00	

House of Commons: Indemnity and Transportation, Session Feb. 28 to July 19, 1924–Conc.

Chambre des Communes: Indemnité et allocation de voyage, Session du 28 fév. au 19 juillet 1924–Fin

—	Indemnity — Indemnité	Transportation — Frais de voyage
Lewis, A. J.	$ 4,000 00	$ 120 00
Logan, H. J.	4,000 00	90 00
Lovett, L. J.	4,000 00	90 00
Lovie, W. J.	4,000 00	90 00
Low, Hon. T. A.	3,675 00	
Lucas, W. T.	4,000 00	150 00
Macdonald, Hon. E. M.	4,000 00	90 00
MacKelvie, J. A.	4,000 00	180 00
Mackinnon, D. A.	4,000 00	60 00
MacLaren, M.	4,000 00	60 00
MacLean, A. E.	4,000 00	90 00
Maclean, W. F.	4,000 00	21 00
Macphail, A. C.	4,000 00	22 00
Malcolm, J.	3,950 00	60 00
Manion, Hon. R. J.	4,000 00	90 00
Marcil, Hon. C.	4,000 00	
Marcile, J. E.	4,000 00	14 50
Marler, H.	4,000 00	
Martell, L. H.	4,000 00	90 00
Maybee, M. E.	4,000 00	15 00
McBride, T. G.	4,000 00	150 00
McConica, T. H.	4,000 00	150 00
McCrea, F. N.	4,000 00	24 60
McDonald, A.	4,000 00	
McGiverin, Hon. H. B.	4,000 00	
McIsaac, C. F.	4,000 00	90 00
McKay, M.	4,000 00	
McKillop, H. C.	4,000 00	60 00
McMaster, A. R.	4,000 00	7 00
McMurray, Hon. E. J.	4,000 00	
McQuarrie, W. G.	4,000 00	180 00
McTaggart, N. H.	4,000 00	120 00
Meighen, Rt. Hon. A.	4,000 00	
Mercier, P.	4,000 00	12 00
Mewburn, Hon. S. C.	4,000 00	14 50
Michaud, P.	4,000 00	60 00
Miller, J.	4,000 00	105 00
Milne, R.	4,000 00	120 00
Mitchell, W. G.	2,325 00	
Morin, L. S. R.	4,000 00	
Morrison, J.	4,000 00	90 00
Morrissy, J.	4,000 00	90 00
Motherwell, Hon. W. R.	4,000 00	
Munro, E. A.	3,975 00	180 00
Murdock, Hon. J.	4,000 00	
Murphy, Hon. C.	4,000 00	
Neill, A. W.	4,000 00	210 00
Ouimet, J. R.	4,000 00	
Papineau, L. J.	3,900 00	
Parent, G.	4,000 00	22 50
Pelletier, F. J.	4,000 00	90 00
Porter, E. G.	3,450 00	14 00
Power, C. G.	3,925 00	36 60
Preston, R. F.	4,000 00	
Prevost, J. E.	4,000 00	
Pritchard, J.	4,000 00	20 00
Putnam, H.	4,000 00	90 00
Rankin, J. P.	4,000 00	18 20
Raymond, W. G.	4.000 00	16 00
Reed, W. S.	4.000 00	
Rheaume, J. T.	4,000 00	
Rinfret, F.	4,000 00	
Robb, Hon. J. A.	4,000 00	
Roberge, E.	4,000 00	
Robichaud, J. G.	$ 4,000 00	$ 90 00
Robinson, E. W.	4,000 00	90 00
Robitaille, C.	4,000 00	8 00
Ross, A. E.	4,000 00	
Ross, T. E.	4,000 00	36 00
Ryckman, E. B.	3,700 00	17 80
St. Pere, E. C.	4,000 00	
Sales, T.	4,000 00	120 00
Savard, E.	4,000 00	90 00
Seguin, P. A.	4,000 00	9 90
Senn, M. C.	4,000 00	14 00
Sexsmith, E. J.	4,000 00	10 00
Shaw, J. T.	4,000 00	120 00
Sheard, C.	4,000 00	18 00
Simpson, T. E.	4,000 00	60 00
Sinclair, D. J.	4,000 00	17 70
Sinclair, Hon. J. E.	4,000 00	105 00
Speakman, A.	4,000 00	150 00
Spence, D.	4,000 00	9 00
Spencer, H. E.	4,000 00	90 00
Stansell, J. L.	4,000 00	30 00
Steedsman, J.	4,000 00	120 00
Stevens, Hon. H. H.	3,850 00	180 00
Stewart, Hon. C. A.	4,000 00	
Stewart, C. W.	4,000 00	120 00
Stewart, H. A.	4,000 00	
Stewart, T. J.	4,000 00	
Stork, A.	4,000 00	240 00
Sutherland, D.	4,000 00	16 70
Thompson, T. H.	4,000 00	12 00
Thurston, J. J.	4,000 00	22 00
Tobin, E. W.	4,000 00	8 80
Tolmie, Hon. S. F.	3,950 00	180 00
Vien, T.	4,000 00	39 00
Wallace, J. A.	4,000 00	27 96
Walsh, J. C.	4,000 00	
Ward, W. J.	4,000 00	120 00
Warner, D. W.	4,000 00	150 00
White, J. F.	4,000 00	9 10
Wilson, G. C.	4,000 00	9 50
Woods, R. J.	4,000 00	
Woodsworth, J. S.	4,000 00	90 00
	933,575 00	12,893 71
Transportation as above.	12,893 71	
	946,468 71	
Allowance to Leader of the Opposition, Rt. Hon. Arthur Meighen..	10,000 00	
Payments on account of session, 1925	249,312 50	
Refunded to Casual Revenue	1,320 00	
	1,207,101 21	
Less—Paid in 1923-24	157,085 51	
	1,050,015 70	
Less—Charged to Vote 413	19,045 00	
Total	1,030,970 70	

Vote 413—House of Commons—Chambre des Communes

Full sessional indemnity paid to Members for days lost through illness, official public business, etc., for details see House of Commons, Indemnity and Transportation.....(Page N—14)$	19,045 00

Elections

General Election, 1921—Election générale, 1921 ($357.78)

Pontiac, mileage, $150; St. Antoine, legal services, $33.90.....	183 90
Cape Breton North and Victoria: revising officer, R. F. Phalen, North Sydney and Sydney Mines, $141.50; printing and advertising, $27.38.....	168 88
Northumberland, N.B., typing circulars.....	5 00

By-elections—Elections partielles ($34,838)

Hastings West, November, 1924, ($7,422.48)—	
W. C. Boardman, returning officer, services, $468; election clerk, $15; clerical services, $99.....	582 00
Mileage: returning officer, $214.25; deputies and clerks, $32; sundry persons, $70.....	316 25
Printing and advertising.....	231 65
Voters lists, $91.10; care of ballot boxes, $25; sundry office expenses, $32.63..	148 73
Registrars: urban, 5, $538.84; rural, 38, $1,373.22; rents, 5, $125.....	2,037 06
Deputies, 117, $825; clerks, 117, $474; rent of booths, 113, $786; constables, 76, $303; postage, $7.24.....	2,395 24
Revising officers: Judge G. E. Deroche, Belleville, $234.50; Judge J. F. Wills, Trenton, $113.05; printing, $1,355, sundries, $9.....	1,711 55
Rimouski, September, 1924, ($3,814.52)—	
Charles D'Anjou, returning officer, services, $248; election clerk, $15; clerical services, $77.50.....	340 50
Mileage: returning officer, $106; deputies, $19.25; sundry persons, $35.....	160 25
Voters' lists, $79.18; sundry office expenses, $47.45; printing, $222.....	348 63
Registrars: urban, 2, $157.29; rural, 34, $1,163.30; rents, 2, $50.....	1,370 59
Deputies, 62, $437; clerks, 62, $251; rent of booths, 62, $314; constables, 27, $108; postage, $29.45.....	1,139 45
Revising officers: Antonio Couillard, Rimouski, $66.75; Hector R. Voyer, Mont Joli, $64.18; printing, $324.17.....	455 10
St. Antoine, September, 1924, ($5,862.89)—	
Charles LeBlanc, returning officer, services, $276; election clerk, $15; clerical services, $86.25; conveyance of officials, $60.....	437 25
Voters' lists, $99.09; printing, $316.19; sundries, $108.24.....	523 52
Registrars: urban, 10, $720.76; rents, 10, $250.....	970 76
Deputies, 69, $486; clerks, 69, $279; rent of boots, 69, $690.....	1,455 00
Revising officer: Albert McCaughan, Montreal, $1,022.66; printing, $1,392.70; rent, $25.....	2,440 36
Recount: returning officer, 2 d., $20; election clerk, 2 d., $16.....	36 00
Temiscouata, December, 1924, ($5,478.85)—	
J. O. Girard, returning officer, services, $340; election clerk, $15; clerical services, $106.25.....	461 25
Mileage: returning officer, $3.60; deputies and clerks, $21.15; sundry persons, $218.75.....	243 50
Voters' lists, $89.04; postage, $32.67; printing, $303.30; sundries, $30.19.....	455 20
Registrars: urban, 2, $175.98; rural, 51, $2,107.95; rents, 2, $50.....	2,333 93
Deputies, 85, $598; clerks, 85, $343; rent of booths, 84, $425; constables, 36, $140; postage, $19.03.....	1,525 03
Revising officer, L. J. Dugal, Rivière du Loup, $90.84; printing, $369.10....	459 94
Cape Breton North and Victoria, February, 1922—	
Revising officer, R. F. Phalen, Sydney Mines and North Sydney, $25.50; printing and advertising, $16.25.....	41 75
Halifax, December, 1923: taxi hire, $37.50; cleaning ballot boxes, $30.....	67 50

Elections—Concluded—Fin

By Elections—Concluded—*Elections partielles*—Fin

Northumberland, N.B., October, 1924 ($4,519.45)—	
W. A. Skidd, returning officer, services, $308; election clerk, $15; clerical services, $96.25	419 25
Mileage: returning officer, $245.50; deputies and clerks, $27.50; sundry persons, $5	278 00
Voters' lists, $79.77; printing, $166.45; sundries, $84.36	330 58
Registrars: urban, 2, $190.92; rural, 44, $1,593.51; rents, 2, $20	1,804 43
Deputies, 77, $539; clerks, 77, $308; rent of booths, 68, $295; constables, 53, $211; postage, $10.50	1,363 50
Revising officers: H. S. Murray, Chatham, $62; W. H. Teed, Newcastle, $160.08; printing, $23.50; typing lists, $58.11; rent, $20	323 69
Winnipeg North, October, 1923, legal services	238 23
Moose Jaw, April, 1923, mileage	61 00
Yale, November, 1924 ($7,331.33)—	
W. C. Kelley, returning officer, services, $440, extra allowance under Sec. 30, Tariff of Fees, $82.50; election clerk, $15; clerical services, $137.50	675 00
Mileage: deputies and clerks, $152.30; sundry persons, $679.40	831 70
Printing, $261.76; sundry office expenses, $155.95	417 71
Registrars, urban, 3, $295.62; rural, 75, $1,945.44; rents, 3, $50	2,291 06
Deputies, 110, $773; clerks, 110, $443; rent of booths, 108, $522.10; constables, 16, $64; sundries, $26.15	1,828 25
Revising officers: Judge J. R. Brown, Grand Forks, $33.30; M. M. Colquhoun, Penticton, $137; Guy A. Fisher, Kelowna, $71.35; Judge J. D. Swanson, Kamloops, $16.58; Douglas C. Tuck, Vernon, $162.90; printing, $866.48.	1,287 61

Storage of Ballot Boxes—Soin des urnes de scrutin ($19.60)

Dundas: R. J. Dillon, 6 y. to Dec. 31, 1924	12 00
Megantic: P. A. Roberge, 2 y. to Dec. 31, 1924	7 60

General Expenses—Dépenses générales ($7,815.76)

C. O. Clark & Bro., Cote St. Paul, 209 doz. padlocks	365 75
Dept. of Public Printing and Stationery, printing	7,435 91
Ottawa Artificial Ice Co., ice Feb. 1, 1924 to April 30, 1924	14 10
	43,031 14
LESS—Refund on expenditure detailed in 1921-22, St. Antoine	31 00
Total .... $	43,000 14

Vote 38—Library of Parliament, Purchase of Books and Contingent Expenses
Bibliothèque du Parlement, Achat de livres et dépenses contingentes

Extra employees: A. Choquette, $1,186.25, bonus, $258; J. B. Matte, $1,095.50; M. B. Renaud, $563.50, A. Tremblay, $1,048; E. E. Trudel, $1,258.50; C. Wray, $1,258.50.	6,668 25
Allowance to N. Aubrey in lieu of quarters	300 00
Payments for books and periodicals including binding: E. G. Allen & Son, Ltd., London, England, $3,529.47; H. Gaulon, Paris, France, $1,728.29; Jas. Hope & Sons, Ltd., Ottawa, $1,300.30; C. Scribner's Sons, New York, $649.51; subscriptions to newspapers, associations, etc., $343.53; sundry payments, $3,861.63	11,412 73
Sundry expenses	462 79
Department of Printing and Stationery: services of J. C. Brown, bookbinder, $1,224.96; supplies, $8,333.40	9,558 36
Total .... $	28,402 13

DETAILS OF EXPENDITURE-*Con.*—DÉTAIL DES DÉPENSES-*Suite*

Vote 38—Library of Parliament, Purchase of Books and Contingent Expenses —Concluded

Bibliothèque du Parlement, Achat de livres et dépenses contingentes—Fin

Charged as follows—		
Books for General Library, including Binding		16,831 60
Books for the Library of American History		491 88
To provide for the Cost of Printing Reports		524 26
Contingencies		10,296 39
Provisional Bonus Allowance		258 00
Total	$	28,402 13

Superannuation, Public Service Retirement Act, 1920
Loi de retraite du Service public, 1920

House of Commons, for details see Finance Dept., Part F	$	10,786 60

Vote 327—Salaries and Contingencies of the Office of the Chief Electoral Officer

Traitements et dépenses contingentes du Bureau du Directeur général des élections

Salaries of staff (Page N—7)		7,732 00
Sundry office expenses		267 36
Department of Printing and Stationery, supplies		1,652 20
		9,651 56
Less—Sale of publications		3 15
Total	$	9,648 41

Vote 360—Salary of Private Secretary to Speaker of the Senate

Traitement du secrétaire particulier du Président du Sénat

Raye, W. M. P., services as private secretary to the Speaker of the Senate (see also The Senate, Vote 36, stenographic staff)	$	600 00

Vote 363—Provisional Bonus Allowance—Boni provisoire de cherté de vie

Detailed under Salaries (Page N—7)		6,892 91
Detailed under Senate, Salaries and Contingencies (Page N—8)		5,342 10
Detailed under House of Commons, Expenses of Committees, Clerical Assistance, etc (Page N—10)		1,161 96
Detailed under House of Commons, Estimates of the Sergeant-at-Arms (Page N—12)		6,604 47
Detailed under Library of Parliament, Purchase of Books and Contingent Expenses (Page N—17)		258 00
Total	$	20,259 44

Gratuities, C. S. Act, 1918, etc.—Gratifications, Loi du Service civil, 1918, etc.

Library of Parliament, gratuity of two months' salary to widow of late H. J. Meiklejohn.	$	250 00

LEGISLATION—LÉGISLATION

RECAPITULATION OF SALARIES—RÉCAPITULATION DES TRAITEMENTS

The Senate—Salaries and Contingencies	(Page N— 7)	140,072 35
House of Commons—		
Salaries	(Page N— 4)	224,240 05
Expenses of Committees, Clerical Assistance, etc.	(Page N—10)	87,741 19
Contingencies	(Page N—11)	3,047 00
Publishing Debates	(Page N—11)	19,024 60
Estimates of the Sergeant-at-Arms	(Page N—11)	159,600 23
Printing, Printing Paper and Binding	(Page N—12)	7,830 00
Library of Parliament—		
Salaries	(Page N— 6)	38,700 64
Contingencies	(Page N—16)	6,410 25
Office of the Chief Electoral Officer	(Page N— 7)	19,732 00
Private Secretary to Speaker of the Senate	(Page N—17)	600 00
Provisional Bonus Allowance	(Page N—17)	20,259 44
Total		$ 727,257 75

Vote 37—Additional Remuneration to a Permanent Employee

AUDITOR GENERAL'S OFFICE, June 16, 1925.

SIR,—By cheque No. 5503, issued in the fiscal year 1924-25, Mr. Wilfred Larose received the sum of $219 for services as translator.

The voucher, dated 31st March, 1923, gives no indication of the period covered nor the rate of remuneration.

I find that Mr. Larose is a permanent official of the House of Commons in receipt of a regular salary as translator.

Please let me know the particulars of Mr. Larose's claim for $219, and in view of the provisions of the Civil Service Act, 1918, Section 22, I shall be obliged if you will quote your authority for this additional remuneration paid to him.

I am, Sir,

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Clerk of the House of Commons.

HOUSE OF COMMONS, September 9, 1925.

DEAR SIR,—I am in receipt of a letter dated June 16th ultimo from William Kearns, Esq., Assistant Auditor General, seeking information as to our cheque No. 5503 issued in 1924-25 to Mr. Wilfrid Larose for $219. The amount thus paid was a refund under Regulation No. 4 of the House of Commons respecting Translators which reads as follows:—

"4. The Translators shall begin their work at 8.30 a.m., and should any of them be at any time unable, for some good reason, to translate all or a part of the matter allotted to him for such purpose, then it will be his duty to remit to the Chief Translator, no later than 8.45 a.m., whatever amount of that matter he cannot afford to translate himself, and the Chief Translator shall have such work done in due time by some other person for that member of the staff and at *that member's own expense in all cases, except in the case of illness.* And should a Translator fail for any consideration whatever, to take the pages allotted to him for translation, between 8.30 a.m. and 8.45 a.m., the Chief Translator shall have the share of the work done as mentioned above."

Mr. Larose was ill for several days and he had to pay a man who did not belong to our staff to do his share of "Hansard" translation. We refunded him following thereby a practice which has been in existence since the above regulations have been in force.

I am, Sir,

Your obedient servant,

ARTHUR BEAUCHESNE, *Clerk of the House.*

The Auditor General.

Vote 37—Itemized Account Required

AUDITOR GENERAL'S OFFICE, June 18, 1925.

SIR,—The enclosed voucher for $29.50, paid by cheque No. 7157 in March, 1925, gives no details of this expenditure.

Would you kindly supply this office with the itemized account?

I am, Sir,

Your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Clerk of the House of Commons.

HOUSE OF COMMONS, September 9, 1925.

SIR,—Replying to a letter dated June 18th ultimo from Mr. William Kearns *re* our cheque No. 7157, dated March, 1925, I beg to enclose herewith the details of the expenditure. I may state that we were forced by circumstances, prior to my appointment as Clerk of the House, to purchase books direct from booksellers without sending requisitions to the Printing Bureau but this practice has been stopped.

I am, Sir,

Your obedient servant,

ARTHUR BEAUCHESNE, *Clerk of the House.*

The Auditor General.

Vote 37—Purchase of Books other than through Stationery Office

AUDITOR GENERAL'S OFFICE, June 5, 1925.

SIR,—In examining the expenditure of the House of Commons for the fiscal year 1924-25, I find payments to the amount of $3,663.13 made for books, including the sum of $2,800 paid for 350 copies of the Canadian Review.

The attention of your predecessor was called to similar outlay in the fiscal year 1923-24 and the correspondence in connection therewith has been published in my report of that year on page N-22.

It seems quite clear to me that under the Public Printing and Stationery Act—Chapter 80 of the Revised Statutes, 1906—all purchases of this nature should be made through the Department of Public Printing and Stationery and I feel it is my duty to call attention again to this apparent evasion of the Statute.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Clerk of the House of Commons.

HOUSE OF COMMONS, June 9, 1925.

SIR,—Replying to your letter of the 5th instant with regard to the purchase of books by the House of Commons, it is only in exceptional cases that we have been buying lately from local bookstores and we did so in order to save time.

We have not the slightest objection to buying from the Printing Bureau as provided under Chapter 80 of the Revised Statutes. It seems to me however that we would be quite justified in purchasing the Canadian Annual Review from its editors direct because, as you will see, at page 19 of the Estimates 1925-26, there is under the head of Contingencies an item reading as follows:—

"To purchase for the use of Senators and Members of Parliament 350 copies of the Canadian Annual Review, Edition 1924."

I am under the impression that this being a special vote, separate from Vote 46 covering printing, we might make the purchase ourselves. This vote is the result of an agreement entered into between the House of Commons and the late Castell Hopkins. It would simplify matters if we accepted delivery without passing through the intermediary of the Printing Bureau.

We have not any objection to buying from the Printing Bureau provided we can get our books in time and pay a reasonable price. The present law is not satisfactory and I think it ought to be amended. We should have some control over the prices paid. Under the present system we have to accept the Bureau's prices whether high or low. I don't see why a deputy-head's certificate is needed at all. As Clerk of the House I am reduced to a rubber stamp having to approve purchases made by the Printing Bureau, although the money is voted for the House of Commons and I am responsible for every cent of the expenditure.

Your very truly,

ARTHUR BEAUCHESNE, *Clerk of the House.*

The Auditor General.

Vote 37—Motor Service between House of Commons and Printing Bureau

AUDITOR GENERAL'S OFFICE, May 9, 1925.

SIR.—Under the Estimates of the Sergeant-at-Arms, I find that by cheque No. 7538, issued in March, 1925, Mr. H. Zimmon was paid the amount of $372 for a motor service operated between the House of Commons and the Government Printing Bureau.

The voucher shows this payment to cover 31 days at $12 per d.

Be good enough to supply this Office with a copy of the contract or agreement made with Mr. Zimmon.

I am, Sir, your obedient servant,

WM. KEARNS, *Asst. A.G.*

The Clerk of the House of Commons.

HOUSE OF COMMONS, May 16, 1925.

SIR,—Referring to your letter of the 9th instant relative to the amount $372 for a motor service operated between the House of Commons and the Government Printing Bureau, I beg to say that at the time of the fire which destroyed the Parliament building in 1916 a service was maintained by the House of two single horse and wagons at $4 per diem each. When Parliament moved to the Museum this service was found to be too slow and a motor car was employed at $10 per diem.

Later on, it was found impossible to obtain a satisfactory service for this money and the rate was raised to $12. The service begins at 9 a.m. until adjournment, Saturday and Sunday as required, about 70 hours per week. The service includes general messages as well as those to the Bureau. Last year gas and oil were drawn from the Government supply on repayment. This has been continued this session. There has never been a written contract; the same regulations have been in force for many years.

Yours very truly,

ARTHUR BEAUCHESNE, *Clerk of the House.*

The Asst. Auditor General.

Vote 39—Re Administration of Appropriation for Printing of Statutes

HOUSE OF COMMONS, September 14, 1925.

SIR,—I wish to draw your attention to a very serious irregularity which has been taking place for years in the mode of payment for printing the annual statutes.

Under title of Legislation there is every year an item of $16,000 for that expenditure. I recently discovered that the amount has always been spent without our accountant having anything at all to do with it. I submit that no Department has the right to spend the money voted for the House of Commons and for which I am responsible. The Publication of Statutes Act (R.S.C. ch. 2) does not empower the King's Printer to use our Estimates and the fact that this irregular practice has been followed for many years does not make it right.

None of our officers remembers that any arrangement was made in the past to allow the Printing Bureau to use that money and it seems that if some understanding had taken place the amount would have been voted under the head "Miscellaneous" and thus taken out of our Estimates. But I may say that in the future, we shall certainly object to such an important part of our work as the statutes being withdrawn from our control. If there is a publication more than another that forms part of our business it is this one for which we supply the copy and read proof. It is the report of the session's work and our officers are responsible for it to the House of Commons.

I have to request that payment on this account be disallowed if made by any other officer than our accountant.

I am, Sir,

Your humble servant,

ARTHUR BEAUCHESNE, *Clerk of the House.*

The Auditor General.

AUDITOR GENERAL'S OFFICE, September 18, 1925.

SIR,—Referring to your letter of the 14th inst. calling my attention to an amount of $16,000 provided in the annual Supply Bill for printing, binding and distributing the annual statutes I shall be obliged if you will refer to Section 9 of Chapter 2, R.S.C., and also Section 32 of the Public Printing and Stationery Act, being Chapter 80, R.S.C.

You will notice that under the former Act the Clerk of the Parliaments is obliged to furnish the King's Printer with a certified copy of every Act of the Parliament of Canada as soon as the same has received the Royal Assent and under the latter it is provided that the King's Printer shall print and publish or cause to be printed and published, for the Government, under his superintendence, the *Statutes of Canada*, the Official Gazette of Canada, etc., etc.

Under Section 22, Sub-Section 2 of the said Act the sale and distribution of all official documents of the Parliament or Government of Canada are made part of the duties of the Superintendent of Stationery. It would appear, therefore, that notwithstanding the Parliamentary Vote for the printing and distribution of the Statutes of Canada is under the heading of Legislation, the administration of the vote so provided is quite properly in the hands of the King's Printer.

Please let me know if you agree with this view.

I am, Sir, your obedient servant,

GEORGES GONTHIER, *A.G.*

The Clerk of the House of Commons.

HOUSE OF COMMONS, September 21, 1925.

DEAR SIR,—In reply to your letter of the 18th instant, I must say that I do not entirely agree with your view of the above matter.

Until last session, the moneys required by the Printing Bureau appeared in the Miscellaneous Estimates, with the exception of the vote for the printing of the Statutes which was placed in the Estimates of the H. of C. Last session, the Printing Bureau inaugurated the practice of placing all its Estimates under the heading of Public Printing and Stationery. The Canada Gazette was included therein (Vote 261); but the printing of Statutes was left under the heading of Legislation which, as you know, is entirely controlled by His Honour the Speaker of the House of Commons. Please see Votes 261, 262, 263, 264, 265, and 46 of last session.

It seems to us that as long as the item appears in our estimates we alone are responsible for it and it cannot be paid out without our consent. If Section 32 of the Public Printing and Stationery Act means that the King's Printer has power to administer the Vote provided for this purpose, the amount should be included in his own Estimates, and until it is, I submit that it is my duty to see that it is properly expended. You will note in the Annual Report of the Department of Public Printing and Stationery for the year ending March 31, 1924, that the cost of printing, binding and distributing the annual Statutes was $8,528.64 and that the amount voted was $16,000.00. There was an unexpended balance of $7,471.96 which should have been credited to the House of Commons Estimates.

It seems unfair to us that we should appear before Parliament as having the administration of moneys which are expended without our knowledge. You will see that the practice followed in this regard is irregular and I think it should be straightened out before the Estimates are prepared for the next session of Parliament.

I am, Sir,

Your obedient servant,

ARTHUR BEAUCHESNE, *Clerk of the House.*

AUDITOR GENERAL'S OFFICE, September 25, 1925.

DEAR SIR,—I have your letter of the 21st inst. with further reference to the amount provided in the Supply Bills of the fiscal years 1923-24 and 1924-25 ($16,000) for printing, binding and distributing the annual statutes.

I am sending a copy of the correspondence in respect of the question you have raised as to your responsibility for the administration of this vote to the Deputy Minister of Finance in view of the fact that it is entered in the annual estimates under the heading "Legislation".

It may facilitate an early settlement of the question you have raised if you could arrange a conference with the Deputy Minister of Finance.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Clerk of the House of Commons.

AUDITOR GENERAL'S OFFICE, September 25, 1925.

DEAR SIR,—I enclose for your information copy of correspondence which has taken place between the Clerk of the House of Commons and myself in regard to responsibility for the administration of the vote for the printing and distribution of the annual statutes. The vote is entered under the heading "Legislation" but the Public Printing and Stationery Act provides that the King's Printer shall print and publish the annual statutes of Canada.

Of course the Governor in Council may entrust to any Department the administration of a Parliamentary Vote irrespective of the heading under which it is entered in the Annual Estimates and the Supply Bill.

I have suggested to Mr. Beauchesne that he might consult you on this matter.

Yours truly,

GEORGES GONTHIER, *A.G.*

The Deputy Minister, Finance Department.

Re: Preparation of Appropriation Sheet

HOUSE OF COMMONS, September 17, 1925.

SIR,—Referring to your letter of the 15th instant, I have the honour to enclose herewith appropriation sheet covering the last fiscal year, but I beg to point out that the information therein given is a mere repetition of details already supplied to your office. I may add that the House of Commons is not a Department of the Government and does not seem to come within the provisions of the Consolidated Revenue and Audit Act.

I am, Sir,

Your obedient servant,

ARTHUR BEAUCHESNE, *Clerk of the House.*

The Auditor General.

Vote N° 37—Rémunération supplémentaire à un fonctionnaire permanent

BUREAU DE L'AUDITEUR GÉNÉRAL, le 16 juin 1925.

MONSIEUR,—Au cours de l'année financière 1924-25 on a émis le chèque n° 5503, au montant de $219, en faveur de M. Wilfrid Larose pour ses services comme traducteur.

La pièce justificative, datée le 31 mars 1923, ne porte aucune indication de la période comprise ni du taux de la rémunération.

Je constate que M. Larose est un fonctionnaire permanent de la Chambre des Communes qui touche un traitement régulier en sa qualité de traducteur.

Veuillez avoir la bonté de me donner des détails concernant cette réclamation de M. Larose, au montant de $219. Je vous serais obligé, vu les dispositions de la loi du Service civil, article 22, si vous me faisiez connaître en vertu de quelle autorité vous lui avez payé cette rémunération supplémentaire.

Je suis, monsieur,

Votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le Greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, le 9 septembre 1925.

CHER MONSIEUR,—J'accuse réception de la lettre du 16 juin dernier que m'a adressée M. William Kearns, Auditeur général adjoint, concernant le chèque n° 5503, au montant de $219, émis en 1924-25 en faveur de M. Wilfrid Larose. Cette somme était un remboursement effectué aux termes du règlement n° 4 de la Chambre des Communes concernant les traducteurs. Ce règlement se lit comme suit:

"4. Les traducteurs commenceront leur travail à 8.30 heures du matin, et si l'un d'entre eux se trouve empêché, pour une bonne raison, de traduire la matière ou partie de la matière qui lui a été confiée, il devra remettre à son chef, au plus tard à huit heures quarante-cinq du matin, la partie du travail qu'il ne peut pas traduire lui-même, et le traducteur en chef devra faire faire ce travail à temps par une autre personne pour le compte de ce fonctionnaire et "aux frais de celui-ci dans tous les cas, sauf en cas de maladie. Et si un traducteur, pour une raison quelconque, ne prenait pas, entre huit heures trente et huit heures quarante-cinq du matin, les pages qu'il doit traduire, le traducteur en chef les fera traduire aux conditions susmentionnées."

M. Larose a été malade plusieurs jours et il lui a fallu payer une personne, qui ne faisait pas partie de notre personnel, pour faire sa partie de la traduction des Débats de la Chambre. Nous lui avons remboursé cette somme en suivant la pratique reconnue depuis que les règlements susmentionnés sont en vigueur.

Je suis, monsieur,

Votre obéissant serviteur,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

L'Auditeur général.

Vote n° 37—Compte détaillé requis

BUREAU DE L'AUDITEUR GÉNÉRAL, le 18 juin 1925.

MONSIEUR,—La pièce justificative concernant le montant de $29.50, payé par chèque portant le n° 7157, émis en mars 1925, ne donne aucun détail sur cette dépense.

Voudriez-vous avoir la bonté de nous faire parvenir un compte détaillé à ce sujet?

Je suis, monsieur,

Votre obéissant serviteur,

WM KEARNS, *A.G. adj.*

Le Greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, le 9 septembre 1925.

MONSIEUR,—J'accuse réception de la lettre du 18 juin dernier que m'a adressée M. William Kearns, au sujet de notre chèque n° 7157, émis en mars 1925, et je vous envoie avec la présente les détails demandés sur ce compte. J'ajouterai que nous avons été forcés par les circonstances, avant que je sois nommé Greffier de la Chambre, d'acheter des livres directement des libraires sans transmettre nos demandes à l'Imprimerie nationale, mais nous avons maintenant cessé cette pratique.

Je suis, monsieur,

Votre obéissant serviteur,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

L'Auditeur général.

Vote n° 37—Achat de livres autrement que par l'entremise du Bureau de la Papeterie

BUREAU DE L'AUDITEUR GÉNÉRAL, le 5 juin 1925.

MONSIEUR,—En examinant les dépenses de la Chambre des Communes pour l'année financière 1924-25, je trouve des paiements au montant de $3,663.13 pour des livres, y compris une somme de $2,800, payée pour 350 exemplaires de la *Canadian Review.*

L'attention de votre prédécesseur a été attirée sur de semblables déboursés encourus au cours de l'année financière 1923-24, et la correspondance à ce sujet a été publiée dans mon rapport de la même année, page N-22.

Il me semble bien clair que, suivant les dispositions de la Loi des Impressions et de la Papeterie de l'Etat—ch. 80 des Statuts revisés de 1906,—tous les achats de cette nature doivent être faits par l'entremise du département des Impressions et de la Papeterie de l'Etat, et je crois de mon devoir d'attirer encore l'attention des autorités de la Chambre sur cette apparente méthode d'éluder la loi.

Je suis, monsieur,

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, le 9 juin 1925.

MONSIEUR,—En réponse à votre lettre du 5 courant concernant l'achat de livres par la Chambre des Communes, je dois vous dire que ce n'est que dans des cas exceptionnels que nous avons dernièrement fait nos achats chez des libraires de la place et nous l'avons fait pour éviter une perte de temps.

Nous ne sommes nullement opposés à acheter du Bureau de la Papeterie, tel qu'il est stipulé dans le ch. 80 des Statuts revisés. Il me semble cependant que nous avions parfaitement raison d'acheter la *Canadian Annual Review* directement des éditeurs, parce que, dans les crédits de 1925-26, il y a, comme vous pouvez le constater, sous la rubrique des dépenses contingentes, un article rédigé comme suit:—

"Pour acheter 350 exemplaires de la *Canadian Annual Review*, édition de 1924, à l'usage des sénateurs et des députés."

Je suis d'avis que nous pouvions nous-mêmes faire cet achat, vu qu'il s'agit d'un crédit spécial, distinct du crédit n° 46 concernant les impressions. Ce crédit résulte d'un contrat passé entre la Chambre des Communes et feu M. Castell Hopkins. Les choses se trouvent simplifiées, quand nous acceptons livraison sans passer par l'intermédiaire du Bureau de la Papeterie.

Nous ne sommes nullement opposés à faire nos achats par l'entremise du Bureau de la Papeterie, pourvu que nous ayons nos livres à temps et que le prix soit raisonnable. La loi actuelle n'est pas satisfaisante et je crois qu'elle devrait être modifiée. Nous devrions avoir un certain contrôle des prix. D'après le système actuel, nous devons accepter les prix exigés par le Bureau de la Papeterie, qu'ils soient élevés ou non. Je ne vois pas du tout la nécessité d'un certificat émis par un sous-ministre. Mon rôle de greffier se trouve réduit à celui d'un automate n'ayant qu'à apposer sa signature pour approuver les achats faits par le Bureau de la Papeterie, bien que l'argent soit voté pour la Chambre des Communes et que j'en sois responsable jusqu'au dernier sou.

Bien à vous,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

A l'Auditeur général.

Vote n° 37—Service de camion-automobile entre la Chambre des Communes et l'Imprimerie de l'Etat

BUREAU DE L'AUDITEUR GÉNÉRAL, le 9 mai 1925.

MONSIEUR,—Dans les crédits du Sergent d'Armes, je constate que par le chèque n° 7538 émis dans le mois de mars 1925, M. H. Zimmon a reçu le montant de $372 pour service de camion-automobile entre la Chambre des Communes et le département des Impressions.

La pièce justificative porte que ce paiement couvre 31 jours à $12 par jour.

Veuillez avoir la bonté d'envoyer à ce bureau une copie du contrat ou de l'arrangement fait avec M. Zimmon.

J'ai l'honneur d'être, monsieur.

Votre obéissant serviteur,

WM. KEARNS, *A.G. adj.*

Le Greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, le 16 mai 1925.

MONSIEUR,—Me référant à votre lettre du 9 de ce mois où il est question d'un item relatif à un service de camionnage entre la Chambre des Communes et l'Imprimerie nationale, je dois vous dire que, à l'époque de l'incendie de l'édifice du Parlement en 1916, la Chambre disposait d'un service de deux voitures à un cheval chacune au coût de $4.00 par jour pour chacune. Une fois installée au Musée, la Chambre jugea que ce service était trop lent et recourut à un service de camion-automobile au coût de $10.00 par jour.

Dans la suite on constata qu'à ce prix il était impossible d'obtenir un service satisfaisant et on éleva ce chiffre à $12.00. Les heures sont de 9 heures du matin jusqu'à l'ajournement de la Chambre, samedis et dimanches compris au besoin, soit environ 70 heures par semaine. L'objet du service comporte les messages ordinaires ainsi que ceux dirigés sur l'Imprimerie nationale. L'an dernier, le gaz et l'huile furent fournis par le gouvernement moyennant rémunération. A la session dernière le même état de choses persista. Il n'y a jamais eu de contrat écrit, bien que ce service ait plusieurs années d'existence.

Bien à vous,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

L'Auditeur général adjoint.

Vote 39—Administration du crédit relatif à l'impression des statuts

CHAMBRE DES COMMUNES, le 14 septembre 1925.

MONSIEUR,—Je désire attirer votre attention sur une pratique absolument irrégulière qui dure depuis des années et qui a trait au système d'acquittement des travaux d'impression des statuts annuels.

Sous la rubrique de Législation, il est voté chaque année un crédit de $16,000 à ces fins. Or je viens de découvrir que cette somme a toujours été dépensée sans que le comptable de la Chambre ait jamais rien eu à y voir. Je prétends que nul ministère n'a le droit de s'arroger un crédit octroyé à la Chambre des Communes et dont j'ai la responsabilité. La publication de la loi des statuts (S.R.C. ch. 2) n'autorise nullement l'Imprimeur du Roi à utiliser nos crédits et il ne suit pas de ce que cet état de choses dure depuis des années que la pratique en soit recommandable.

Personne chez nous ne se souvient d'une entente conclue dans le passé à l'effet d'autoriser l'Imprimeur du Roi à utiliser ce crédit et il semble bien que, s'il eût existé quelque accord de cette nature, le crédit y afférent eût été porté à la rubrique "Divers" et octroyé à même notre budget. En tous cas, je suis en mesure d'affirmer que dans l'avenir nous nous opposerons fortement à ce qu'un travail aussi important que la publication des statuts soit effectué hors notre contrôle. S'il existe une publication qui, plus qu'aucune autre, fait partie intégrante de notre domaine, c'est bien celle-ci. N'est-ce pas nous, en effet, qui en fournissons le texte et la révision? Il s'agit en l'espèce d'un document relatif aux travaux de la session et dont notre personnel doit rendre compte à la Chambre des Communes.

Je vous demande donc de vouloir bien refuser le versement de toute somme, relativement à cette rubrique, à toute personne autre que le comptable de la Chambre.

Je suis, monsieur,

Votre obéissant serviteur,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 18 septembre 1925.

MONSIEUR,—En réponse à votre lettre du 14 de ce mois par laquelle vous attirez mon attention sur une somme de $16,000 octroyée chaque année comme partie intégrante du bill des fournitures pour fins d'impression, de reliure et de distribution des statuts annuels, je vous serais obligé de vouloir bien vous reporter à l'article 9 du chapitre 2, S.R.C., ainsi qu'à l'article 32 de la Loi des impressions publiques et de la papeterie, au chapitre 80, S.R.C.

Vous voudrez bien noter que sous le régime de la première loi le greffier des Parlements est tenu de fournir à l'Imprimeur du Roi copie certifiée de toute loi du Parlement du Canada dès que le Roi y a apposé sa signature et que, sous le régime de la seconde loi, il est établi que l'Imprimeur du Roi devra imprimer et publier ou faire imprimer et publier pour le compte du gouvernement et sous sa direction personnelle, *les statuts du Canada*, la Gazette Officielle du Canada, etc., etc.

L'article 22, à l'alinéa 2 de la même loi, prescrit que la vente et la distribution de tous documents officiels du Parlement ou du Gouvernement du Canada deviennent partie des attributions du surintendant de la Papeterie. Il semble donc que, en dépit du fait que le crédit parlementaire relatif à l'impression et à la distribution des statuts du Canada est porté à la rubrique de la Législation, l'administration de ce crédit se trouve, à bon droit, à appartenir à l'Imprimeur du Roi.

Veuillez me faire savoir si vous partagez mon point de vue.

Je suis, monsieur,

Votre obéissant serviteur,

GEORGES GONTHIER, *A.G.*

Le Greffier de la Chambre des Communes.

CHAMBRE DES COMMUNES, le 21 septembre 1925.

CHER MONSIEUR,—En réponse à votre lettre du 18 de ce mois, je dois dire je ne partage pas tout à fait vos vues en la matière.

Jusqu'à la dernière session, les crédits requis par l'Imprimerie nationale étaient portés à la rubrique des crédits divers, hormis toutefois celui relatif à l'impression des statuts qui, lui, apparaissait à la rubrique des crédits de la Chambre des Communes. A la dernière session, l'Imprimerie nationale a inau-

guré le système qui consiste à porter tous les crédits sous la rubrique des Impressions et Papeterie publiques. La *Gazette du Canada* a passé sous cette rubrique (crédit 261), mais l'impression des statuts a été laissée sous la rubrique de la Législation laquelle, comme vous ne l'ignorez pas, se trouve absolument sous la juridiction de Son Honneur le Président de la Chambre des Communes. Veuillez consulter les crédits 261, 262, 263, 264, 265 et 46 de la dernière session.

Il me semble donc que, dès l'instant que cet item fait partie intégrante de nos crédits, nous sommes les seuls à en prendre la responsabilité et que notre consentement est nécessaire à l'acquittement des frais qu'il occasionne. Si l'article 32 de la Loi relative à l'Imprimerie nationale et à la papeterie est à l'effet que l'Imprimeur du Roi est autorisé à administrer le crédit octroyé à cette fin, ce dernier devrait apparaître à la rubrique de ses propres crédits, et d'ici là j'estime qu'il est de mon devoir d'en contrôler sévèrement l'administration. Vous voudrez bien noter dans le rapport annuel du département des Impressions et de la Papeterie de l'Etat pour l'année financière close le 31 mars 1924, que le coût des impressions, reliure et distribution des statuts annuels a été de $8,528.64, alors que le crédit octroyé était de $16,000.00. Il est donc resté un solde intact de $7, 471.96 dont on aurait dû créditer le budget de la Chambre des Communes.

Il nous semble injuste que nous paraissions devant le Parlement, avoir l'administration des deniers qui sont dépensés à notre insu. Vous verrez que la pratique suivie à cet égard est irrégulière et je suis d'avis que l'on devrait y remédier, avant la préparation des prévisions budgétaires pour la prochaine session du Parlement.

Je suis, monsieur,

Votre obéissant serviteur,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

L'Auditeur général.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 septembre 1925.

CHER MONSIEUR,—Je suis en possession de votre lettre du 21 courant, dans laquelle vous vous reportez de nouveau au crédit prévu dans le budget des années financières 1923-24 et 1924-25 ($16,000) pour l'impression, la reliure et la distribution des statuts annuels.

J'envoie une copie de votre lettre concernant la question que vous avez soulevée, quant à votre responsabilité touchant l'administration de ce crédit, au sous-ministre des Finances, vu qu'il est inscrit dans les prévisions budgétaires annuelles sous la rubrique "Législation".

Si vous pouviez conférer avec le sous-ministre des Finances, cela pourrait faciliter le règlement à brève échéance de la question que vous avez soulevée.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le Greffier de la Chambre des Communes.

BUREAU DE L'AUDITEUR GÉNÉRAL, le 25 septembre 1925.

CHER MONSIEUR,—Je vous remets pour votre gouverne copie de la correspondance échangée entre le greffier de la Chambre des Communes et moi-même, à propos de la responsabilité quant à l'administration du crédit pour l'impression et la distribution des statuts annuels. Le crédit est inscrit sous la rubrique "Législation", mais la Loi concernant l'Imprimerie nationale et la papeterie stipule que l'Imprimeur du Roi imprimera et publiera les statuts annuels du Canada.

Sans doute, le Gouverneur en Conseil peut confier à n'importe quel ministère, l'administration d'un crédit du Parlement, sans égard à la rubrique sous laquelle il est inscrit dans les prévisions budgétaires et dans le budget.

J'ai suggéré à M. Beauchesne de vous consulter à ce sujet.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le sous-ministre des Finances.

Préparation du compte des crédits

CHAMBRE DES COMMUNES, le 17 septembre 1925.

MONSIEUR,—Me reportant à votre lettre du 15 courant, j'ai l'honneur de vous transmettre sous pli le compte des crédits pour la dernière année financière, mais je dois vous faire remarquer que les renseignements qu'il contient ne sont que la répétition des détails qui vous ont déjà été donnés. Je puis ajouter que la Chambre des Communes n'est pas un ministère du gouvernement et qu'elle n'est pas assujettie aux dispositions de la Loi du Revenu consolidé et de l'Audition.

Je suis, monsieur,

Votre obéissant serviteur,

ARTHUR BEAUCHESNE, *Greffier de la Chambre.*

L'Auditeur général.

INDEX TO AUDITOR GENERAL'S REPORT, 1924-25

INDEX DU RAPPORT DE L'AUDITEUR GÉNÉRAL

	PAGE
Aberdeen, Government Steamer	O— 13
Aberdeen, Scotland: Immigration Agency	H— 38
Acton Public Building: Maintenance	V— 64
Acton Vale Public Building: Maintenance	V— 54
Adjustment of War Claims—	
Appropriation	a—Vol. I
Expenditure	Y—5-6: Q—102-108
Administration of Justice—	
Appropriation	a—Vol. I
Expenditure—	
Alberta	L— 14
British Columbia	L— 12
Exchequer Court of Canada	L— 8
Manitoba	L— 12
Miscellaneous Justice	L— 9
New Brunswick	L— 11
Nova Scotia	L— 11
Ontario	L— 9
Prince Edward Island	L— 13
Quebec	L— 10
Saskatchewan	L— 13
Summary	L— 2
Supreme Court of Canada	L— 8
Yukon Territory	L— 9
Administration of Technical Education	M— 10
Adulteration of Food and Drugs—	
Expenditure	GG— 6
Revenue	GG— 3
Advances to Harbour Commissioners	F— 55
Advertising, Printing, Lithographing, etc	c—Vol. I
Agassiz Experimental Farm—	
Buildings	V—34-85
Maintenance	A— 57
Revenue	A— 4
Agencies, Rents and Contingencies: Marine	O— 33
Agriculture, Department of—	
Agricultural Produce Marketing	A— 77
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	A— 79
Civil Government Contingencies	A— 13
Civil Government Salaries	A— 6
Cold Storage Warehouses	A— 63
Correspondence	A— 80
Dairying	A— 61
Dehydration of Fruit and Vegetables	A— 77
Destructive Insect and Pest Act	A— 61
Entomology	A— 60
Expenditure: Summary	A— 2
Experimental Farms	A— 52
Fines and Forfeitures	A— 5
Fruit	A— 63
Grants	A— 77
Gratuities	A— 79
Health of Animals	A— 64
Illustration Stations	A— 58
International Institute of Agriculture	A— 71
Live Stock	A— 72
New Farms	A— 58
Printing, Lithographing, etc	T— 12
Publications	A— 71
Revenue	A— 3
Seed, Feed and Fertilizer Control	A— 76
Tobacco Farms	A— 59
Travelling Expenses	A— 15
Wheat Rust Investigation	A— 78

	PAGE
Air Force—	
Air Stations—	
Camp Borden	Q—112
Dartmouth	Q—108
High River, Alberta	Q—114
Ottawa	Q—109
Vancouver	Q—115
Winnipeg	Q—114
Expenditure in England	Q—115
Ottawa and General	Q—109
Purchase of Equipment	Q—116
Salaries at Ottawa	Q— 12
Alberta—	
Dominion Buildings: Maintenance	V— 82
Harbours and Rivers	V—110
Military Properties	Q— 77
Penitentiary—	
Maintenance	L— 22
Revenue	L— 4
Public Buildings: Maintenance	V— 29
Alexandria Public Building: Maintenance	V— 64
Almonte Public Building: Maintenance	V— 64
Alpine Club of Canada: Grant	K—105
Amherst, N.S.—	
Post Office: Salaries	S— 69
Public Buildings: Maintenance	V— 48
Amherstburg Public Building: Maintenance	V— 64
Anderson Lake Fish Hatchery	O— 82
Anderson's Cove: Pier and Improvements	V— 92
Annapolis Public Building: Maintenance	V— 48
Annuities Administration	M— 10
Antelope Park	K— 93
Antigonish Public Building: Maintenance	V— 48
Antwerp, Belgium: Immigration Agency	H— 42
Appropriation Accounts	a—Vol. I
Aranmore, Government Steamer	O— 13
Archives, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allownace	B— 5
Civil Government Contingencies	B— 4
Expenditure: Summary	B— 2
London Office	B—4-5
Paris Office	B—4-5
Printing, Lithographing, etc	T— 15
Revenue	B— 2
Salaries at Ottawa	B— 3
Travelling Expenses	B— 4
Argenteuil, Dominion Steamer	O— 14
Armouries: Maintenance	V— 35
Arnprior Public Building: Maintenance	V— 64
Arrears Due	c—Vol. I
Arrow Park: Wharf Reconstruction	V—111
Arthabaska Public Building: Maintenance	V— 54
Asbestos Public Building: Maintenance	V— 54
Ashcroft Public Building: Maintenance	V— 85
Assay Office, Vancouver	P— 12
Assistant Receivers General	F— 19
Astronomical Observatory, Ottawa	V—36: K—38
Astrophysical Observatory, Saanich, B.C.	V—91: K— 39
Auditor General's Office—	
Appropriation	a-Vol. 1
Bonus Allowance	BB— 2
Civil Government Contingencies	BB— 7

	PAGE
Auditor General's Office—*Con.*	
Civil Government Salaries	BB— 3
Expenditure: Summary	BB— 2
Gratuity	BB— 7
Travelling Expenses	BB— 7
Babine Lake Fish Hatchery	O— 82
Baddeck Public Building: Maintenance.	V— 48
Baie St. Paul: Wharf Construction	V—100
Bamfield—	
Public Building: Maintenance	V— 85
Wharf Reconstruction	V—111
Banff—	
Fish Hatchery	O— 82
Public Buildings: Maintenance	V— 82
Bangor, Scotland: Immigration Agency.	H— 38
Bankruptcy Act: Administration	L— 24
Barrie—	
Post Office: Salaries	S— 69
Public Buildings: Maintenance	V— 64
Barrington Cove: Wharf Repairs	V— 92
Bassano Public Building: Maintenance.	V— 82
Bathurst Public Building: Maintenance.	V— 52
Battlefields Memorials	Q— 99
Battleford Public Buildings: Maintenance	V— 79
Beach Point: Wharf Construction	V— 97
Bécancour, Dominion Steamer	O— 14
Bedford Fish Hatchery	O— 78
Belfast, Ireland, Immigration Agency...	H— 38
Bella Coola, Wharf Extension	V—111
Bellechasse, Dominion Steamer	O— 14
Belle River: Breakwater Extension	V— 97
Belleville—	
Post Office: Salaries	S— 69
Public Buildings: Maintenance	V— 64
Belle River, Ont.: Harbour Improvements	V—106
Bentinck Island Lazaretto	GG— 9
Berens, Dominion Steamer	O— 15
Berthier, Dominion Steamer	O— 15
Birmingham, England: Immigration Agency	H— 38
Birnie, Dominion Steamer	O— 15
Blairmore: Dredging and Cribbing	V—110
Board of Audit	F— 52
Board of Customs	D—124
Board of Examiners: Dominion Land Surveyors	K—31-68
Board of Pensions Commissioners	
Contingencies	YY— 45
Salaries	YY— 3
Boischatel: Wharf repairs	V—100
Bonus Allowance—	
Agriculture	A— 79
Archives	B— 5
Auditor General's Office	BB— 2
Civil Service Commission	C— 6
Customs and Excise	D—141
External Affairs	E— 8
Finance	F— 51
Governor General's Secretary's Office	G— 3
Health	GG— 18
Immigration and Colonization	H— 57
Indian Affairs	I— 52
Insurance	J— 4
Interior	K—106
Justice	L— 25
Labour	M— 12
Legislation	N— 17
Marine and Fisheries	O— 87
Mines	P— 16
National Defence	Q—100
Patents and Copyrights	R— 5
Post Office	S—182
Printing and Stationery	T— 10
Privy Council	U— 3
Public Works	V—153
Railways and Canals	W— 71
Royal Canadian Mounted Police	X— 27
Secretary of State	Y— 7

	PAGE
Bonus Allowance—*Con.*	
Soldiers' Civil Re-establishment	YY— 71
Soldier Settlement Board	Z— 23
Trade and Commerce	ZZ— 42
Boston, Mass.: Immigration Agency	H— 18
Bounties—	
Copper	ZZ— 39
Crude Petroleum	ZZ— 39
Fishing	O— 86
Boy Scouts' Association: Grant	F— 3
Bracebridge Public Building: Maintenance	V— 64
Brampton Public Building: Manitenance	V— 64
Brandon—	
Experimental Farm—	
Buildings	V— 33
Maintenance	A— 55
Revenue	A— 4
Post Office: Salaries	S— 69
Public Buildings: Maintenance	V— 76
Brant, Dominion Steamer	O— 15
Brantford—	
Post Office: Salaries	S— 71
Public Buildings: Maintenance	V— 64
Breaking Ice in Thunder Bay	O— 61
Bridgeburg Public Building: Maintenance	V— 65
Bristol, England: Immigration Agency..	H— 39
British and Foreign News Service	ZZ— 13
British Association for the Advancement of Science: Grant	F— 3
British Columbia—	
Dominion Buildings: Maintenance	V— 85
Harbours and Rivers	V—111
Indians	I— 26
Marine Agency	O— 36
Military Properties	Q— 77
Penitentiary—	
Maintenance	L— 21
Revenue	L— 4
Public Buildings	V— 29
British Empire Exhibition—	
Expenditure	H— 52
Revenue	H— 3
British Immigrant Children: Inspection.	H— 10
Broad Cove Marsh: Breakwater Wharf.	V— 92
Brockville	
Post Office: Salaries	S— 71
Public Buildings: Maintenance	V— 65
Bucharest, Roumania: Immigration Agency	H— 43
Buffalo Park, Wainwright—	
Expenditure	K— 93
Revenue	K— 7
Building Fishways and Clearing Rivers.	O— 76
Buildings, Dominion: Maintenance	V— 48
Buildings, Ottawa	V— 36
Buildings, Public: Construction	V—24
Bureau of Industrial and Scientific Research	ZZ—30
Bureau of Statistics: Dominion	ZZ—22
Burford Public Building: Maintenance...	V—65
Burlington—	
Public Buildings: Maintenance	V—65
Repairs to Pier	V—106
Business Profits War Tax Act and Income War Tax Act: Administration	D—131
Byng Inlet: Dredging	V—107
Cadet Services	Q—47
Calgary—	
Coal Lands: Revenue	K— 5
Dominion Lands Office	K— 61
Government Grain Elevators	ZZ— 25
Post Office: Salaries	S— 72
Public Buildings: Maintenance	V— 82
S.S. Board District Office	Z— 14
Calumet—Bryson Bridge	V—126
Campbellton Public Building: Maintenance	V— 52

	PAGE
Camp Borden—	
Air Station	Q—112
Public Building: Maintenance	V— 65
Canada—	
Gazette—	
Expenditure	T— 8
Revenue	T— 3
Grain Act—	
Expenditure	ZZ— 13
Revenue	ZZ— 3
Highways Act	W— 20
Temperance Act	Y— 6
Year Book	ZZ— 34
Canadian—	
Athletic Team at Olympic Games: Grant	F— 3
Branch of St. John's Ambulance Association: Grant	F— 3
Engineering Standards Association: Grant	ZZ— 18
Forestry Association: Grant	K— 85
General Council of Boy Scouts Association: Grant	F— 3
Institute of Mining and Metallurgy: Grant	F— 3
Law Library, London	L— 25
National Committee for Mental Hygiene	GG— 18
National Council of Child Welfare: Grant	GG— 18
National Institute for the Blind: Grant	F— 3
National Safety League: Grant	F— 3
Parliamentary Guide	Y— 6
Representation in the United States	E— 7
Social Hygiene Council: Grant	GG— 18
Tuberculosis Association: Grant	F— 3
Canadian Government Merchant Marine: Loan	F— 55
Canadian Government Railways—	
Employees' Provident Fund	W— 94
Exchequer Court Awards	W— 72
Governor General's Cars	W— 17
Provident Fund Act: to Supplement Pensions	W— 18
Railway Commission	W— 18
Railway Grade Crossing Fund	W— 92
Revenue	W— 4
Surveys and Inspections	W— 17
Canadian National Parks	K— 91
Canadian National Railway Co.: Loan	F— 54
Canals—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Capital Expenditure: Summary	W— 3
Collection of Revenue: Summary	W— 3
Dredge Vessels	W— 57
Gratuities	W— 72
Income Expenditure: Summary	W— 2
Progress Estimates	W— 87
Revenue	W— 4
Sunday Labour	W— 71
Surveys and Inspections	W— 17
Canso Public Building: Maintenance	V— 49
Cap Rouge Experimental Farm—	
Buildings	V—32-55
Maintenance	A— 53
Revenue	A— 4
Caraquet: Rebuilding Wharf	V— 98
Carillon and Grenville Canals—	
Improvements	W— 14
Revenue	W— 5
Staff and Repairs	W— 40
Carleton Place Public Building: Maintenance	V— 65
Carlisle, Scotland: Immigration Agency	H— 39
Carman Public Building: Maintenance	V— 77
Cars—	
Governor-General's	W— 17
Official	W— 18

	PAGE
Cattle Inspection: Agriculture—	
Expenditure	A— 64
Revenue	A— 3
Central Experimental Farm, Ottawa—	
Buildings	V— 31
Maintenance	A— 52
Revenue	A— 3
Chambly Canal—	
Improvements	W— 15
Revenue	W—4-9
Staff and Repairs	W— 41
Chapel Cove: Breakwater Extension	V— 92
Charges of Management—	
Appropriation	a—Vol. I
Expenditure	F—13-19
Loan Account	F— 24
Charlottetown—	
Experimental Farm—	
Buildings	V— 31
Maintennace	A— 53
Revenue	A— 4
Post Office: Salaries	S— 74
Public Buildings: Maintenance	V— 51
Quarantine Station	GG—8
Char Service: Ottawa Public Buildings	V— 39
Chatham, N.B., Public Building: Maintenance	V— 52
Chatham, Ont.—	
Post Office: Salaries	S— 75
Public Buildings: Maintenance	V— 65
Repairs to Revetment Wall	V—107
Chesley Public Building: Maintenance	V— 65
Chicoutimi—	
Public Buildings: Maintenance	V— 55
Wharf Repairs	V—100
Chief Electoral Officer: Office of—	
Expenses	N— 17
Salaries at Ottawa	N— 7
Child Welfare: Canadian National Council of, Grant	GG— 18
Chilliwack Public Building: Maintenance	V— 85
Chimney Corner: Wharf Reconstruction	V— 92
Chinese Immigration—	
Expenditure	H— 46
Revenue	H— 3
City Post Offices—	
Contingencies	S—174
Salaries	S— 69
Civil Service Commission—	
Appropriation	a—Vol. I
Bonus Allowance	C— 6
Civil Government Contingencies	C— 6
Expenditure: Summary	C— 2
Expenses of Examinations	C— 6
Printing and Stationery	C— 6
Printing, Lithographing, etc	T— 15
Revenue	C— 2
Salaries at Ottawa	C— 3
Travelling Expenses	C— 6
Civil Service Correspondence	d—Vol. I
Civil Service Insurance Fund	F— 53
Civil Service Superannuation and Retirement Act (Fund No. 1)	F— 27
Clinton—	
Flax Station: Maintenance	A— 59
Public Buildings:	V— 65
Coal, Canadian: Transportation to Central Canada	P— 17
Coal Lands: Revenue	K— 5
Coaticook Public Building: Maintenance	V— 55
Cobalt Public Building: Maintenance	V— 65
Cobourg—	
Harbour repairs	V—107
Public Building: Maintenance	V— 65
Cocagne Cape: Wharf construction	V— 98
Coinage: Copper, Nickel and Silver	F— 7
Cold Storage Warehouses	A— 63
Collection of Public Works Revenue	V—139

	PAGE
Collingwood—	
Dredging, etc.	V—107
Dry Dock: Subsidy	V—137
Fish Hatchery	O— 80
Post Office: Salaries	S— 76
Public Buildings: Maintenance	V— 65
Combines Investigation Act	M— 11
Combustibility of Roofing Materials: Investigation	J— 4
Commercial Intelligence Service	ZZ— 19
Commissioner of Highways	W—20
Commissions, Boards, etc.—	
Board of Audit	F— 52
Board of Customs	D—124
Board of Examiners, D.L.S.	K— 31
Board of Pensions Commissioners	YY— 45
Civil Service Commission	C— 3
Federal Appeal Board	YY— 70
Fire Prevention Commission	J—3-4
Highways Commission	W— 20
Imperial War Graves Commission	Q—100
Industrial and Scientific Research Council	ZZ— 30
International Joint Commission	V—152
Lake of the Woods Control Board	K—33-90
National Battlefields Commission	F— 50
Ottawa Improvement Commission	F—50-56
Railway Commission	W— 18
Revision of Dominion Statutes: Commission	L— 25
Royal Commission on Pulpwood	F— 51
Royal Grain Commission	ZZ— 37
Comox Public Building: Maintenance	V— 85
Comparative Statements—	
Expenditure	a—Vol. I
Revenue	b—Vol. I
Conciliation and Labour Act	M— 5
Concretia, Dominion Steamer	O— 16
Conservation and Development of Deep Sea Fisheries	O— 77
Consolidated Fund: Miscellaneous Charges	F— 52
Contagious Diseases Division: Agriculture	A— 64
Contractors' Securities Account	F— 53
Cookshire Public Building: Maintenance	V— 55
Co-ordination Act: Employment Offices	M— 7
Cornwall—	
Canal—	
Revenue	W— 10
Staff and Repairs	W— 50
Post Office: Salaries	S— 76
Public Buildings: Maintenance	V— 66
Council of Industrial and Scientific Research	ZZ— 30
Cowichan Lake Fish Hatchery	O— 83
Cranbrook Public Building: Maintenance	V— 85
Culling Timber—	
Arrears due	c—Vol. I
Expenditure	ZZ— 22
Culloden: Breakwater Extension	V— 92
Cultus Lake Fish Hatchery	O— 83
Cumberland Public Building: Maintenance	V— 85
Customs and Excise, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	D—141
Business Profits War Tax Act and Income War Tax Act: Administration of	D—131
Civil Government Contingencies	D— 41
Civil Government Salaries	D— 36
Correspondence	D—143
Exchequer Court Awards	D—131
Expenditure: Summary	D— 2
Gratuities	D—141
Inspection: Board of Customs and Laboratory	D—121

	PAGE
Customs and Excise, Department of—*Con.*	
Maintenance of Revenue Cruisers and Special Preventive Service	D—126
Miscellaneous Customs	D—126
Printing, Lithographing, etc.	T— 13
Revenue	D— 3
Salaries and Contingencies at Ports—	
Alberta	D—109
British Columbia	D—112
Manitoba	D—104
New Brunswick	D— 62
Nova Scotia	D— 53
Ontario	D— 81
Prince Edward Island	D— 61
Quebec	D— 67
Saskatchewan	D—107
Summary	D— 49
Yukon	D—121
Secret Preventive Service	D—131
Travelling Expenses	D— 49
Cypress Hills Water Users' Association: Grant	K— 91
Dairying Industries, etc.	A— 61
Dalhousie Public Building: Maintenance	V— 52
Dantzic Immigration Agency	H— 43
Danville Public Building: Maintenance.	V— 55
Dartmouth—	
Air Station	Q—108
Public Buildings: Maintenance	V— 49
Repairs to Pier	V— 92
Dauphin—	
Dominion Lands Office	K— 61
Public Building: Maintenance	V— 77
Wharf Construction	V—109
Dauphin River Fish Hatchery	O— 81
Dawson Public Buildings: Maintenance.	V— 91
Debt—	
Payable in Canada: Interest	F— 18
Payable in London: Interest	F— 17
Payable in New York: Interest	F— 17
Dehydration of Fruits and Vegetables	A— 77
Deseronto Public Building: Maintenance	V— 66
Destructive Insect and Pest Act	A— 61
Digby—	
Public Building: Maintenance	V— 49
Repairs to Pier	V— 92
Dollard, Dominion Steamer	O— 16
Dominion—	
Arsenals	Q— 92
Astronomical Observatory, Ottawa	K— 38; V— 36
Astrophysical Observatory, Victoria	K— 39; V— 91
Bureau of Statistics	ZZ— 22
Immigration Buildings: Maintenance.	V— 45
Maps, Plans and Publications	K—104
Notes: Printing	F— 22
Public Buildings: Maintenance	V— 48
Quarantine Stations: Maintenance	V— 46
Statutes: Revision	L— 25
Steamers	O— 13
Dominion Lands and Parks—	
Appropriation	a—Vol. 1
Arrears	c—Vol. 1
Board of Examiners, Dominion Land Surveyors	K— 68
Canadian National Parks	K— 91
Compassionate Allowance	K—105
Costs of Litigation	K—105
Expenditure: Summary	K— 2
Grants	K—85: 91
Homestead Appraisers	K— 65
Inspection	K—65: 69
Lake of the Woods Control Board	K— 90
Maps, Plans and Publications	K—104
Migratory Birds Convention Act	K—102
Ordnance Lands	K—105
Protection of Timber (Forestry)	K— 68

	PAGE
Dominion Lands and Parks—*Con.*	
Removal of Settlers from Drought Stricken Areas	K—106
Revenue	K— 4
Salaries and Contingencies	K— 60
Seed Grain	K—106
Timber Inspectors	K— 67
Water Power Investigations	K— 86
World Power Conference	K— 91
Dominion-Provincial Technical Education Act	M— 10
Dominion Steamers—	
Expenditure	O— 13
Revenue	O— 4
Dorchester Penitentiary—	
Expenditure	L— 18
Revenue	L— 4
Drawbacks: Customs and Excise	D—19-28
Dredging—	
Appropriation	a—Vol. 1
British Columbia	V—123
Manitoba, Saskatchewan and Alberta	V—122
Maritime Provinces	V—115
Ontario and Quebec	V—118
Druid, Dominion Steamer	O— 16
Drummondville Public Building: Maintenance	V— 55
Dublin, Ireland: Immigration Agency	H— 39
Duncan Public Building: Maintenance	V— 85
Dundas Public Building: Maintenance	V— 66
East Angus Public Building: Maintenance	V— 55
Eastern Harbour: Improvements	V— 92
Edmonton—	
Coal Lands: Revenue	K— 5
Dominion Lands Office	K— 61
Government Grain Elevator	ZZ— 26
Post Office: Salaries	S— 77
Public Buildings: Maintenance	V— 83
S.S. Board District Office	Z— 16
Edmundston Public Building: Maintenance	V— 52
Elections: Expenditure	N— 15
Electricity and Gas Inspection	ZZ— 23
Elevator Attendants, Ottawa	V— 37
Elevators—	
Government Grain—	
Expenditure	ZZ— 25
Inspection	ZZ— 37
Revenue	ZZ— 5
Terminal	ZZ— 28
Elk Island Park—	
Expenditure	K— 94
Revenue	K— 7
Elmira Public Building: Maintenance	V— 66
Emerson Public Building: Maintenance	V— 77
Emilia, Dominion Steamer	O— 17
Empire Settlement Scheme	Z—21; H— 45
Employers' Liability Compensation	YY— 68
Employment Offices—	
Administration at Ottawa	M— 8
Co-ordination Act	M— 8
Handicap Section	M— 9
Winnipeg Clearing House	M— 9
Employment Offices: Co-ordination Act	M— 7
Engineering Standards Association, Canadian: Grant	ZZ— 18
English Bill Stamps	F— 23
Entertainment of Sir Esme Howard, British Ambassador at Washington	E— 6
Entertainment of Hon. Walter Monroe, Premier of Newfoundland	E— 6
Entomology, Branch of	A— 60
Esquimalt—	
Dock Yard	Q—106
Dry Dock—	
Construction	V—155
Maintenance	V—137
Revenue	V— 17

	PAGE
Essex Public Building: Maintenance	V— 66
Estevan, Dominion Steamer	O— 17
Estevan Public Building: Maintenance	V— 79
European Immigration Agencies	H— 42
European War Pensions	YY— 45
Examinations—	
Civil Service—	
Expenditure	C— 6
Revenue	C— 2
Dominion Land Surveyors—	
Expenditure	K—31-68
Revenue	K— 6
Masters and Mates—	
Expenditure	O— 25
Revenue	O— 4
Radiotelegraph: Revenue	O— 4
Exchequer Court—	
Appropriation	a—Vol. 1
Civil Government Salaries	L— 6
Contingencies	L— 9
Judges: Salaries	L— 8
Exchequer Court Awards—	
Customs	D—131
Justice	L— 9
Public Works	V—91-158
Excise War Tax	D— 8
Exhibitions	H— 48
Expenditure: Summaries	a—Vol. 1
Experimental Farms—	
Buildings	V— 31
Experiments in Flax	A— 59
Illustration Stations	A— 58
Maintenance	A— 52
New Farms	A— 58
Pathological Stations	A— 59
Revenue	A— 3
Tobacco Farms	A— 59
Explorations, Surveys and Investigations: Mines	P— 12
Explosives Division: Mines	P— 10
External Affairs, Department of—	
Appropriation	a—Vol. 1
Arrears	c—Vol. 1
Bonus Allowance	E— 8
Canadian Representation in the United States	E— 7
Civil Government Contingencies	E— 6
Civil Government Salaries	E— 3
Expenditure: Summary	E— 2
High Commissioner's Office	E—4-6
International Conference, London	E— 7
League of Nations—	
Canadian Delegation	E— 8
Contributions to	E— 8
London Library	E— 7
Paris Agency	E—5-7
Passport Office	E—5-8
Printing, Lithographing, etc	T— 15
Revenue	E— 3
Travelling Expenses	E— 5
Unforeseen Expenses	E— 7
Fairville Public Building: Maintenance	V— 52
Fair Wages and Inspection Officers	M— 8
Farnham—	
Public Building: Maintenance	V— 55
Tobacco Farm—	
Buildings	V— 32
Maintenance	A— 59
Revenue	A— 4
Father Point—	
Public Building: Maintenance	V— 55
Wharf Repairs	V—101
Federal Appeal Board	YY— 70
Fergus Public Building: Maintenance	V— 66
Fernie Public Building: Maintenance	V— 85
Ferry Licenses: Collections	V— 16
Finance Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I

	PAGE
Finance, Department of—*Con.*	
Bonus Allowance	F— 51
Civil Government Contingencies	F— 17
Civil Government Salaries	F— 8
Correspondence	F— 60
Expenditure: Summary	F— 2
Grants	F— 50
Open Accounts	F— 53
Printing, Lithographing, etc	T— 13
Revenue	F— 4
Unforeseen Expenses	F— 50
Fines and Forfeitures—	
Agriculture	A— 5
Health	GG— 3
Immigration and Colonization	H— 4
Interior	K— 11
Justice	L— 3
Marine and Fisheries	O— 5
Patents and Copyrights	R— 3
Post Office	S— 3
Trade and Commerce	ZZ— 5
Fire Prevention	J— 4
Fire Ranging Districts	K— 80
Fish Culture—	
Expenditure	O— 78
Revenue	O— 5
Fisheries—	
Appropriation	a—Vol. I
Building Fishways and Clearing Rivers	O— 76
Conservation and Development of Deep Sea Fisheries	O— 77
Fish Culture	O— 78
Fisheries Intelligence Bureau	O— 78
Fisheries Patrol Service	O— 69
Fisheries Protection Service	O— 74
Fishery Officers and Guardians: Salaries, etc	O— 65
Fishing Bounty	O— 86
Inspection of Canned and Pickled Fish	O— 78
Legal and Incidental Expenses	O— 77
Marine Biological Stations	O— 85
Revenue	O— 5
Scientific Investigations	O— 85
Fisheries Licenses: Revenue	O— 5
Flags for Dominion Buildings	V— 34
Flax: Experiments in	A— 59
Foods and Drugs Acts: Administration of—	
Inspection	GG— 11
Laboratories	GG— 11
Revenue	GG— 3
Forest Products Laboratories—	
Montreal	K— 84
Vancouver	K— 85
Forest Reserves: Inspection	K— 69
Fort Anne Park	K— 94
Fort Chipewayan: Breakwater Reconstruction	V—110
Fort Frances Public Buildings: Maintenance	V— 66
Fort Qu'Appelle Fish Hatchery	O— 82
Fort William—	
Post Office: Salaries	S— 78
Public Buildings: Maintenance	V— 66
Fraser River: Wharf Repairs	V—111
Fredericton—	
Experimental Farm—	
Buildings	V— 32
Maintenance	A— 53
Revenue	A— 4
Post Office: Salaries	S— 79
Public Buildings: Maintenance	V— 52
Fruit Industry	A— 63
Fuel Saving Devices: Installation	V— 35
Galt—	
Post Office: Salaries	S— 80
Public Buildings: Maintenance	V— 66

	PAGE
Gananoque Public Buildings: Maintenance	V— 66
Gas and Electric Light Inspection—	
Appropriation	a—Vol. 1
Arrears	c—Vol. I
Electro-Technical Commission: Grant	ZZ— 25
Expenditure	ZZ— 23
Revenue	ZZ— 5
Gaspé Public Building: Maintenance	V— 55
Geodetic Surveys	K— 50
Geological Survey—	
Appropriation	a—Vol. I
Expenditure: Summary	P— 2
Explorations, Surveys and Investigations	P— 12
Maintenance of Offices and Museum	P— 15
Museum Equipment	P— 16
Publication of Reports, Maps, etc	P— 15
Purchase of Specimens	P— 16
Salaries at Ottawa	P— 5
Georgetown—	
Public Building: Maintenance	V— 51
Wharf Reconstruction	V— 97
Gerrard Fish Hatchery	O— 83
Girl Guides, Dominion Council of: Grant	F— 3
Glace Bay Public Building: Maintenance	V— 49
Glacier Park—	
Expenditure	K— 94
Revenue	K— 7
Glasgow, Scotland: Immigration Agency	H— 39
Glencoe Public Building: Maintenance	V— 66
Goderich—	
Harbour Repairs	V—107
Public Buildings: Maintenance	V— 67
Gold and Silver Marking Act	ZZ— 30
Government Contracts Supervision Committee	F— 51
Government Elevators	ZZ— 25
Government of the North West Territory—	
Appropriation	a—Vol. I
Compassionate Allowances	K— 59
Explorations	K— 58
North West Game Act	K— 57
Revenue	K— 9
Salaries and Expenses	K— 55
Wireless Station	K— 56
Government of the Yukon Territory—	
Appropriation	a—Vol. I
Expenditure	K— 60
Revenue	K— 10
Government Steamers—	
Expenditure	O— 13
Revenue	O— 4
Governor General's Cars	W— 17
Governor General's Secretary's Office—	
Appropriation	a—Vol. I
Bonus Allowance	G— 3
Civil Government Contingencies	G— 3
Expenditure: Summary	G— 2
Printing, Lithographing, etc	T— 15
Salaries at Ottawa	G— 3
Travelling expenses	G— 3
Grain Commissioners: Salaries	ZZ— 16
Grain Inspection—	
Appropriation	a—Vol. I
Expenditure	ZZ— 13
Revenue	ZZ— 3
Granby Public Building: Maintenance	V— 55
Grande Prairie—	
Coal Lands: Revenue	K— 5
Dominion Lands Office	K— 62
Public Buildings: Maintenance	V— 84
Grand Falls—	
Fish Hatchery	O— 79
Public Building: Maintenance	V— 52

	PAGE
Grand Forks Public Building: Maintenance	V— 85
Grants—	
Agriculture	A— 77
Finance	F— 50
Health	GG— 18
Immigration and Colonization	H— 10
Interior	K—85-91-105
Justice	L— 26
Mines	P— 16
Royal Canadian Mounted Police	X— 27
Gratuities—	
Agriculture	A— 79
Auditor-General's Office	BB— 6
Customs	D—141
Health	GG— 18
Immigration and Colonization	H— 58
Interior	K—106
Justice	L— 26
Labour	M— 12
Marine and Fisheries	O— 87
Mines	P— 17
National Defence	Q—101
Patents and Copyrights	R— 5
Post Office	S—182
Printing and Stationery	T— 10
Public Works	V—151
Railways and Canals	W— 72
Soldiers' Civil Re-establishment	YY— 71
Trade and Commerce	ZZ— 42
Graving Docks—	
Maintenance	V—137
Revenue	V— 17
Greenwood Public Building: Maintenance	V— 85
Grenville, Dominion Steamer	O— 18
Grimsby Public Building: Maintenance	V— 67
Grondines: Wharf Construction	V—101
Grosse Isle—	
Public Buildings: Maintenance	V— 55
Quarantine	GG— 8
Guarantee Fund: Post Office Department	S—183
Guelph Public Building: Maintenance	V— 67
Gull Harbour Fish Hatchery	O— 81
Guelph—	
Post Office: Salaries	S— 81
Public Buildings: Maintenance	V— 67
Gulnare, Dominion Stramer	O— 18
Guysboro Public Building: Maintenance	V— 49
Hague, Holland: Immigration Agency	H— 43
Haileybury: Wharf Reconstruction	V—107
Halifax—	
Dockyard	Q—105
Immigration Agency	H— 11
Immigration Buildings	V— 45
Post Office: Salaries	S— 80
Public Buildings: Maintenance	V— 49
Quarantine	GG— 7
Hamburg, Germany: Immigration Agency	H— 43
Hamilton—	
Immigration Agency	H— 17
Post Office: Salaries	S— 82
Public Buildings: Maintenance	V— 67
Hampton Public Building: Maintenance	V— 52
Hanover Public Building: Maintenance	V— 67
Harbour Commissioners: Advances to	F— 55
Harbours and Rivers—	
Capital Expenditure—	
Esquimalt—	
Claim of P. Lyall & Sons	V—156
Dry Dock Construction	V—155
Port Arthur and Fort William Harbour Improvements	V—156
Quebec Harbour: Champlain Dock	V—157
St. John Harbour Improvements	V—157
Toronto Harbour Improvements	V—158
Harbours and Rivers—*Con.*	
Collection of Revenue—	
Burlington Channel Bridge	V—138
French River	V—138
Kingston, La Salle Highway	V—138
Montreal River, Latchford Dam	V—138
Rivière du Lièvre Lock and Dam	V—138
Selkirk, Man., slip	V—138
St. Andrew's Lock and Dam	V—138
Income Expenditure—	
British Columbia	V—111
Generally	V—114
Manitoba	V—109
New Brunswick	V— 98
Nova Scotia	V— 92
Ontario	V—106
Prince Edward Island	V— 97
Quebec	V—100
Saskatchewan and Alberta	V—110
Yukon	V—114
Harbours, etc., Marine—	
Expenditure	O— 61
Revenue	O— 5
Hardy Bay: Wharf Replacement	V—111
Harrison Lake Fish Hatchery	O— 83
Harrow Tobacco Farm—	
Buildings	V— 32
Maintenance	A— 59
Revenue	A— 4
Hartland Public Building: Maintenance	V— 52
Hawkesbury Public Building: Maintenance	V— 67
Health, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	GG— 18
Civil Government Contingencies	GG— 5
Combating Venereal Disease	GG— 18
Correspondence	GG— 20
Expenditure: Summary	GG— 2
Food and Drugs Act: Administration of	GG— 11
Immigration Medical Inspection	GG— 17
Marine Hospitals	GG— 12
Printing, Lithographing, etc	T— 13
Quarantine	GG— 15
Revenue	GG— 3
Salaries at Ottawa	GG— 4
Travelling Expenses	GG— 6
Health of Animals	A— 64
Heating and Repairs: Staff Pay-lists	V— 39
Hemmingford Public Building: Maintenance	V— 55
High Commissioner's Office—	
Expenditure	E— 6
Revenue	E— 3
High River Air Station	Q—114
Highways Act	W— 28
Highways Commission	W— 20
Highway Work: Canadian National Parks	K—100
Hillsborough Public Building: Maintenance	V— 52
Historic Sites and Monuments	K— 92
Home Bank: Legal Expenses	F— 51
Homestead Appraisers	K— 65
House of Commons—	
Annual Statutes: Printing, Binding and Distributing	N— 12
Appropriation	a—Vol. I
Bonus Allowance	N— 12
Civil Government Contingencies	N— 11
Expenditure: Summary	N— 2
Expenses of Committees, Sessional Clerks, etc	N— 10
Indemnity and Transportation	N— 13
Printing, Lithographing, etc	T— 13
Printing, Printing Paper and Binding	N— 12
Publishing Debates	N— 11

	PAGE
House of Commons—*Con.*	
Revenue	N— 3
Salaries at Ottawa	N— 4
Sergeant-at-Arms: Estimates of	N— 11
Hudson Bay Railway—	
Appropriation	a—Vol. I
Port Nelson Terminals	W— 83
Hull—	
Post Office: Salaries	S— 87
Public Buildings: Maintenance	V— 55
Humboldt Public Building: Maintenance	V— 79
Hungry Bay Dyke: Repairs	W— 42
Hydraulic and Other Rents: Canals	W— 4
Hydrographic Surveys—	
Atlantic Coast	O— 29
Automatic Gauges	O— 30
General Account	O— 31
Lower St. Lawrence	O— 29
Magdalen Islands	O— 29
Pacific Coast	O— 30
Hydrometric Surveys	K— 86
Iberville Public Building: Maintenance	V— 55
Illustration Stations	A— 58
Immigration Agencies—	
Europe	H— 42
Great Britain	H— 36
United States	H— 32
Immigration and Colonization, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	H— 57
British Empire Exhibition	H— 52
British Immigrant Children: Inspection	H— 10
Chinese Immigration—	
Revenue	H— 3
Salaries and Contingencies	H— 46
Civil Government Contingencies	H— 9
Civil Government Salaries	H— 4
Correspondence	H— 59
Customs Officers Acting as Inspectors	H—23-29-31
Empire Settlement Scheme	H— 45
Exhibitions	H— 48
Expenditure: Summary	H— 2
Expenses with Deports	H— 24
Gratuities	H— 58
Inspection Points and Agencies	H—18-27
Printing, Advertising, etc	H— 42
Printing, Lithographing, etc	T— 13
Publicity	H—10-35
Relief of Distressed Canadians	H— 51
Revenue	H— 3
Salaries and Contingencies—	
Eastern Division	H— 11
Europe	H— 42
General	H— 9
Great Britain	H— 36
Pacific District	H— 29
United States	H— 32
Western District	H— 25
St. John Immigration Buildings	H— 51
Women's Immigration	H— 11
Travelling Expenses	H— 9
Immigration and Medical Inspection	GG— 17
Immigration Buildings: Maintenance	V— 45
Improvement Commission, Ottawa	F— 50
Income War Tax: Administration of	D—131
Indian Affairs, Department of—	
Annuities under Statute	I— 6
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	I— 52
British Columbia	I— 26
Civil Government Contingencies	I— 5
Civil Government Salaries	I— 4
Correspondence	I—192
Expenditure: Summary	I— 2

	PAGE
Indian Affairs, Department of—*Con.*	
General	I— 31
Indian Education	I— 32
Manitoba, Saskatchewan, Alberta and N.W.T.	I— 13
New Brunswick	I— 8
Nova Scotia	I— 7
Ontario and Quebec	I— 9
Prince Edward Island	I— 9
Printing, Lithographing, etc	T— 15
Regina—	
Greater Production Account	I— 54
Warehouse Account	I— 55
Revenue	I— 3
Trust Funds	I— 55
Yukon	I— 30
Indian Head—	
Experimental Farm—	
Buildings	V— 33
Maintenance	A— 55
Revenue	A— 4
Nursery Station	K— 69
Public Buildings: Maintenance	V— 79
Industrial Councils, Joint	M— 11
Industrial Disputes Investigation Act	M— 6
Ingersoll Public Building: Maintenance	V— 67
Inspection—	
Canada Grain Act	ZZ— 13
Canned and Pickled Fish	O— 78
Cattle: Agriculture	A— 64
Customs Ports	D—121
Dominion Lands	K— 65
Electric Light and Gas	ZZ— 23
Fisheries	O— 65
Foods and Drugs	GG— 11
Forest Reserves	K— 69
Immigration	H—18-27
Live Stock Shipments	O— 27
Meat and Canned Foods	A— 70
Medical	GG— 17
Post Office	S— 43
Steamboat	O— 64
Surveys and Inspections	W—17; V—135
Weights and Measures	ZZ— 34
Inspection and Sale Act	ZZ— 33
Inspection and Surveys—	
Canadian Government Railways	W— 17
Canals	W— 17
Public Works	V—135
Inspection Boats: Maintenance and Operation	V—132
Inspector General of Banks	F—13-17
Insurance, Department of—	
Appropriation	a—Vol. I
Bonus Allowance	J— 4
Civil Government Contingencies	J— 4
Combustibility of Roofing Materials: Investigation of	J— 4
Expenditure: Summary	J— 2
Expenses *re* Fire Prevention	J— 4
Printing, Lithographing, etc	T— 15
Revenue	J— 2
Salaries at Ottawa	J— 3
Interest on Advances under Railway Subsidies Act	W— 11
Interest on Investments	F— 4
Interest on Public Debt—	
Appropriation	a—Vol. I
Commission for Payment of	F— 23
Expenditure	F— 17
Interior, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Astronomical Observatory, Ottawa	K— 38
Astrophysical Observatory, Victoria	K— 39
Bonus Allowance	K—106
Canadian National Parks	K— 91
Civil Government Contingencies	K— 25
Civil Government Salaries	K— 12

	PAGE
Interior, Department of—*Con.*	
Correspondence	K—110
Costs of Litigation	K—105
Dominion Lands	K— 60
Expenditure: Summary	K— 2
Geodetic Surveys	K— 50
Government of Northwest Territory	K— 55
Government of Yukon	K— 60
Grants	K—85-91-105
Gratuities	K—106
International Boundaries: Survey, etc.	K— 55
International Joint Commission	K— 91
Lake of the Woods Control Board	K— 90
Maps, Plans and Publications	K—104
Migratory Birds Convention Act	K—102
Ordnance Lands	K—105
Outstanding Survey Accounts	K— 40
Printing, Lithographing, etc	T— 13
Protection of Timber: Forestry	K— 68
Removal of Settlers from Drought-Stricken Areas	K—106
Revenue	K— 4
School Lands Accounts	K—108
Seed Grain Advances and Relief	K—109
Topographical Surveys	K— 39
Water Power Investigations	K— 86
World Power Conference	K— 91
International—	
Bee-Keepers' Congress: Grant	A— 79
Boundaries: Survey and Demarcation of	K— 55
Bureau of Weights and Measures	ZZ— 37
Customs Tariff Bureau: Contribution to	ZZ— 34
Institute of Agriculture	A— 71
Joint Commission	V—152:K— 91
Labour Conference at Geneva	M— 10
Mathematical Congress: Grant	F— 3
Interparliamentary Union for Peace: Grant	F— 3
Introduction	Vol. I
Invermere Experimental Farm—	
Buildings	V— 34
Maintenance	A— 57
Revenue	A— 4
Inverness, N.S.—	
Pier Extension	V— 93
Public Building: Maintenance	V— 50
Inverness, Scotland: Immigration Agency	H— 40
Investigations—	
Fisheries	O— 85
Mines Department	P—10-12
Water Power	K— 86
Wrecks	O— 25
Investments: Interest on	F— 4
Isle Verte: Wharf Construction	V—101
Jasper Park—	
Expenditure	K— 94
Revenue	K— 7
Joint Industrial Councils	M— 11
Joliette Public Building: Maintenance	V— 55
Jonquières Public Building: Maintenance	V— 55
Judges—	
Appropriation	a—Vol. I
Expenditure	L— 8
Pensions	F— 26
Justice, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	L— 25
Civil Government Contingencies	L— 7
Civil Government Salaries	L— 5
Exchequer Court	L— 8
Expenditure: Summary	L— 2
Judges: Salaries	L— 9
Miscellaneous	L— 7
Penitentiaries	L— 14
Printing, Lithographing, etc	T— 13

	PAGE
Justice, Department of—*Con.*	
Revenue	L— 3
Revision of Dominion Statutes	L— 25
Supreme Court	L— 8
Yukon	L— 9
Kamloops—	
Dominion Lands Office	K— 62
Public Buildings: Maintenance	V— 85
Kapuskasing Experimental Farm—	
Buildings	V—32-67
Maintenance	A— 54
Revenue	A— 4
Kelly's Pond Fish Hatchery	O— 78
Kennedy Lake Fish Hatchery	O— 83
Kenora—	
Fish Hatchery	O— 80
Marine Agency	O— 36
Public Buildings: Maintenance	V— 67
Kentville—	
Experimental Farm—	
Buildings	V— 31
Maintenance	A— 52
Public Buildings: Maintenance	V— 50
Kincardine—	
Public Buildings: Maintenance	V— 68
Wharf Repairs	V—107
Kingsport: Wharf Repairs	V— 93
King's Printer's Advance Account—	
Printing Branch	T— 10
Stationery Branch	T— 15
Kingston—	
Harbour Improvements	V—107
Lasalle Highway	V—138
Penitentiary—	
Maintenance	L— 14
Revenue	L— 4
Post Office: Salaries	S— 87
Public Buildings: Maintenance	V— 68
Royal Military College—	
Maintenance	Q— 94
Revenue	Q— 4
Kingsville Fish Hatchery	O— 80
Kitchener—	
Post Office: Salaries	S— 87
Public Buildings: Maintenance	V— 68
Kootenay Park—	
Expenditure	K— 96
Revenue	K— 7
Laboratories—	
Customs	D—126
Foods and Drugs	GG—11
Forest Products—	
Montreal	K— 84
Vancouver	K— 85
Hygiene	GG— 18
Research, Canada Grain Act	ZZ— 17
Toronto, Research Work	K— 86
Labour Conference at Geneva: International	M— 10
Labour, Department of—	
Administration of Technical Education	M— 10
Annuities Administration	M— 10
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	M— 12
Civil Government Contingencies	M— 5
Combines Investigation Act	M— 11
Conciliation and Labour Act	M— 5
Correspondence	M— 13
Dominion—Provincial Technical Education Act	M— 10
Employment Offices	M— 8
Expenditure: Summary	M— 2
Fair Wages and Inspection Officers	M— 8
Industrial Disputes Investigation Act	M— 6
International Labour Conference at Geneva	M— 10
Joint Industrial Councils	M— 11
Printing, Lithographing, etc	T— 13

	PAGE
Labour, Department of—*Con.*	
Revenue	M— 3
Salaries at Ottawa	M— 3
Travelling Expenses	M— 5
Labour Gazette—	
Expenditure	M— 6
Revenue	M— 3
Labrador Boundary Appeal	L— 24
Lachine—	
Public Buildings: Maintenance	V— 56
Wharf construction	V—101
Lachine Canal—	
Improvements	W— 15
Refund of Taxes and Interest	W— 21
Revenue	W— 9
Staff and Repairs	W— 43
Lachute Public Buildings: Maintenance	V— 56
Lacombe Experimental Farm—	
Buildings	V—33–84
Maintenance	A— 56
Revenue	A— 4
Lady Grey, Dominion Steamer	O— 18
Lady Laurier, Dominion Steamer	O— 19
Ladysmith Public Building: Maintenance	V— 86
La Ferme Experimental Farm—	
Buildings	V—32–56
Maintenance	A— 54
Revenue	A— 4
Lake of the Woods Control Board	K— 90
La Malbaie Public Building: Maintenance	V— 56
L'Assomption Public Building: Maintenance	V— 56
Laurentian, Dominion Steamer	O— 19
Lavaltrie: Wharf Construction	V—102
League of Nations—	
Canada's Contribution	E— 8
Canadian Delegates	E— 8
Leamington—	
Public Buildings: Maintenance	V— 68
Repairs to Pier	V—107
Legal and Incidental Expenses: Marine and Fisheries	O— 77
Legislation—	
Appropriation	a—Vol. I
Bonus Allowance	N— 17
Chief Electoral Officer: Office of	N—7–17
Correspondence	N— 19
Elections	N— 15
Expenditure: Summary	N— 2
House of Commons	N—6–11
Library of Parliament	N—6–16
Revenue	N— 3
The Senate	N—4–7
Lennoxville—	
Experimental Farm—	
Buildings	V— 32
Maintenance	A— 54
Revenue	A— 4
Public Buildings: Maintenance	V— 56
Lethbridge—	
Coal Lands: Revenue	K— 5
Dominion Lands Office	K— 62
Experimental Farm—	
Buildings	V— 33
Maintenance	A— 56
Revenue	A— 4
Post Office: Salaries	S— 88
Public Buildings: Maintenance	V— 84
Levis Public Building: Maintenance	V— 56
Library of Parliament—	
Appropriation	a—Vol. I
Bonus Allowance	N— 17
Books and Periodicals: Purchase of	N— 16
Contingencies	N— 16
Expenditure: Summary	N— 2
Printing, Lithographing, etc	T— 15
Salaries at Ottawa	N— 6

	PAGE
Licenses to United States Fishing Vessels	O— 7
Lieutenant-Governors' Salaries	F— 8
Life Saving Service including Rewards	O— 27
Lighthouse and Coast Service—	
Appropriation	a—Vol. I
Expenditure—	
Administration of Pilotage	O— 59
Agencies, Rents and Contingencies	O— 33
Allowances	O— 61
Breaking Ice in Thunder Bay	O— 61
Construction of Lighthouses	O— 54
Maintenance and Repairs to Wharves	O— 61
Maintenance of Lights	O— 46
Patrol of the Northern Waters of Canada	O— 62
Pensions to Retired Pilots	O— 61
Salaries of Lightkeepers	O— 38
Signal Service	O— 58
Summary	O— 2
Revenue	O— 4
Lignite Utilization Board of Canada	P— 17
Lindloff Fish Hatchery	O— 79
Lindsay—	
Dominion Arsenal	Q —92
Post Office: Salaries	S— 89
Public Buildings: Maintenance	V— 68
L'Islet: Wharf Repairs	V—102
Listowel Public Building: Maintenance	V— 68
Lithographing, Printing, etc., paid by King's Printer	T— 12
Litigation Costs and Legal Expenses: Dominion Lands	K—105
Liverpool, England: Immigration Agency	H— 40
Liverpool, N.S., Public Building: Maintenance	V— 50
Live Stock—	
Industry	A— 72
Inspection of Shipments	O— 27
Lloydminster Public Building: Maintenance	V— 79
Loans—	
Dominion	F— 24
To Canadian Government Merchant Marine	F— 55
To Canadian National Railway Company	F— 54
To Soldier Settlers	Z— 22
Vocational	YY— 58
London, England—	
Archives Office	B— 5
Canadian Office	V—155
Financial Agents	F— 23
High Commissioner's Office	E— 6
Immigration Agency	H— 36
Library	E— 7
S.C.R. Office	YY— 72
London, Ontario—	
Immigration Agency	H— 17
Post Office: Salaries	S— 88
Public Buildings: Maintenance	V— 68
Longueuil Public Building: Maintenance	V— 56
Loos, Dominion Steamer	O— 20
Lotbiniere: Wharf Reconstruction	V—102
Louiseville Public Buildings: Maintenance	V— 56
Lunenburg—	
Dredging	V— 93
Public Building: Maintenance	V— 50
Macleod Public Buildings: Maintenance	V— 84
Magazines: Construction of	Q—101
Magnetic Surveys	K— 38
Magog Public Building: Maintenance	V— 56
Mail Service—	
By Land Conveyance	S— 41
By Railways	S— 23
By Water	S— 21

	PAGE
Mail Subsidies and Steamship Subventions—	
Appropriation	a—Vol. I
Expenditure	ZZ— 40
Maintenance of Lights: Marine	O— 46
Maintenance of Revenue Cruisers	D—127
Manitoba—	
Dominion Buildings	V— 76
Harbours and Rivers	V—109
Military Properties	Q— 76
Penitentiary—	
Maintenance	L— 19
Revenue	L— 4
Public Buildings: Maintenance	V— 29
Maple Creek Public Building: Maintenance	V— 79
Maps, Plans, Publications, etc., Dominion	K—104
Margaree Fish Hatchery	O— 79
Margaree Harbour Improvements	V— 93
Margaree Salmon Pond	O— 79
Marieville Public Buildings: Maintenance	V— 56
Marine and Fisheries, Department of—	
Agencies, Rents and Contingencies	O— 33
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	O— 87
Civil Government Contingencies	O— 12
Correspondence	O— 93
Dominion Steamers	O— 13
Examinations of Masters and Mates	O— 25
Expenditure: Summary	O— 2
Fisheries	O— 65
Gratuities	O— 87
Hydrographic Surveys	O— 29
Investigations into Wrecks	O— 25
Life Saving Service	O— 27
Lighthouses—	
Construction	O— 54
Maintenance	O— 46
Lightkeepers: Salaries	O— 38
Marine Signal Service	O— 58
Navigation Schools	O— 26
Pensions	O— 61
Pilotage	O— 59
Printing, Lithographing, etc	T— 14
Radiotelegraph Service	O— 31
Revenue	O— 4
Salaries at Ottawa	O— 8
Scientific Institutions	O— 62
Sorel Shipyard	O— 88
Steamboat Inspection	O— 64
St. Lawrence River Ship Channel	O— 88
Subsidies for Wrecking Plants	O— 27
Tidal and Current Survey	O— 33
Marine Biological Stations and Investigations	O— 85
Marine Hospitals and Distressed Seamen—	
Appropriation	a—Vol. I
Marine Hospitals	GG— 12
Shipwrecked and Distressed Seamen	O— 26
Marysville Public Building: Maintenance	V— 53
Matane—	
Harbour Improvements	V—102
Public Buildings: Maintenance	V— 56
Mayo Public Buildings: Maintenance	V— 91
Meat and Canned Foods	A— 70
Medicine Hat—	
Post Office: Salaries	S— 91
Public Buildings: Maintenance	V— 84
Megantic Public Building: Maintenance	V— 56
Melfort Public Building: Maintenance	V— 79
Merchant Marine, Canadian Government: Loan	F— 55
Meteghan: Wharf Extension	V— 93
Meteorological Service	O— 62
Middleton Fish Hatchery	O— 79
Midland Public Building: Maintenance	V— 69
Migratory Birds Convention Act	K—102
Mikula, Dominion Steamer	O— 20
Military Buildings	V— 35
Military Hospitals	V— 36
Militia Permanent Forces Pension Act, 1901	YY— 45
Milltown Public Building: Maintenance	V— 53
Milverton Public Building: Maintenance	V— 69
Mines Branch—	
Investigation of Mineral Resources or Deposits	P— 10
Publications, Purchase of Books, etc	P— 12
Salaries at Ottawa	P— 4
Mines, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Assay Office, Vancouver	P— 12
Bonus Allowance	P— 16
Civil Government Contingencies	P— 10
Civil Government Salaries	P— 3
Correspondence	P— 18
Expenditure: Summary	P— 2
Explosives Division	P— 10
Geological Survey Branch	P— 12
Grants	P— 16
Gratuities	P— 17
Lignite Utilization Board	P— 17
Mines Branch	P— 10
Printing, Lithographing, etc	T— 14
Revenue	P— 3
Transportation of Canadian Coal to Central Canada	P— 17
Travelling Expenses	P— 10
Mining Institute of Canada: Grant	F— 3
Mining Lands and Yukon Branch—	
Arrears	c—Vol. I
Salaries at Ottawa	K— 16
Revenue	K— 5
Minnedosa Public Building: Maintenance	V— 77
Mint, Royal, Ottawa—	
Expenditure	F— 3
Revenue	F— 6
Miramichi Fish Hatchery	O— 79
Miramichi Salmon Pond	O— 79
Miscellaneous Statements	c—Vol. I
Miscou Harbour: Wharf Reconstruction	V— 99
Mitchell Public Building: Maintenance	V— 69
Mitchell's Bay: Dredging	V—108
Moncton—	
Post Office: Salaries	S— 92
Public Buildings: Maintenance	V— 53
Montague Public Building: Maintenance	V— 51
Montcalm, Dominion Steamer	O— 20
Montmagny—	
Public Buildings, Maintenance	V— 56
Repairs to Wharves	V—102
Montreal—	
Dry Dock: Subsidy	V—137
Forest Products Laboratory	K— 84
Harbours, etc., Office	V—106
Immigration—	
Agency	H— 16
Buildings	V— 46
Marine Agency	O— 36
Office, Superintending Engineer, Quebec Canals	W— 46
Post Office: Salaries	S— 92
Public Buildings: Maintenance	V— 56
Monument to Sir Wilfrid Laurier	V—133
Moose Jaw—	
Coal Lands: Revenue	K— 5
Dominion Lands: Office	K— 62
Government Grain Elevator	ZZ— 26
Post Office: Salaries	S— 07
Public Buildings: Maintenance	V— 79

	PAGE
Morden—	
Experimental Farm—	
Buildings	V— 33
Maintenance	A— 55
Revenue	A— 4
Public Buildings: Maintenance	V— 77
Motion Picture Bureau—	
Expenditure	ZZ— 18
Revenue	ZZ— 5
Salaries at Ottawa	ZZ— 7
Mount Forest Public Building: Maintenance	V— 69
Murray Canal—	
Revenue	W— 4
Staff and Repairs	W— 52
Murray Stewart, Dominion Steamer	O— 21
Museum, Ottawa—	
Equipment	P— 16
Maintenance	P— 15
Purchase of Specimens	P— 16
Nanaimo—	
Post Office: Salaries	S—108
Public Buildings: Maintenance	V— 86
Napanee Public Building: Maintenance	V— 69
Nappan Experimental Farm—	
Buildings	V—31-50
Maintenance	A— 53
National—	
Battlefields Commission	F— 50
Dairy Council: Grant	A— 78
Gallery	V—133
Horticultural Council: Grant	A— 79
Parks	K— 91
National Defence, Department of—	
Adjustment of War Claims—	
Militia	Q—102
Naval Service	Q—108
Aid to Civil Power	Q— 16
Annual Drill	Q— 64
Appropriation	a—Vol. I
Arrears	c—Vol. I
Battlefields Memorials	Q— 99
Bonus Allowance	Q—100
Cadet Services	Q— 47
Civil Government Contingencies	Q— 15
Civil Government Salaries	Q— 5
Civil Pensions	Q— 99
Construction of Magazines, etc	Q—101
Contingencies	Q— 90
Correspondence	Q—118
Engineer Services and Works	Q— 86
Expenditure: Summary	Q— 2
General Stores	Q— 91
Grants to Associations and Bands	Q— 74
Gratuities	Q—101
Imperial War Graves Commission	Q—100
Manufacturing Establishments	Q— 92
Military Properties	Q— 74
Naval Service	Q—103
Open Accounts	Q—116
Permanent Forces	Q— 19
Printing, Lithographing, etc	T— 14
Purchase of Aircraft, etc	Q—116
Revenue	Q— 2
Royal Canadian Air Force	Q—108
Royal Military College	Q— 94
Salaries and Wages of Civil Employees	Q— 78
Staff: Pay of	Q— 16
Topographic Surveys	Q— 91
Transport and Freight	Q— 98
Unforeseen Expenses	Q—101
Naturalization Act: Expenses	Y—5-7
Naval Service	Q—103
Navigation Schools	O— 26
Neepawa Public Building: Maintenance	V— 77
Negotiation of Treaties	F— 51
Nelson Public Building: Maintenance	V— 86
J. L. Nelson, Dominion Steamer	O— 22

	PAGE
New Brunswick—	
Dominion Buildings	V— 52
Harbours and Rivers	V— 98
Marine Agency	O— 34
Military Properties	Q— 76
Public Buildings: Maintenance	V— 25
Newcastle, N.B., Public Building: Maintenance	V— 53
New Farms: Experimental	A— 58
New Glasgow Public Buildings: Maintenance	V— 50
New Hull for Snagboat *Samson*	V—135
Newington, Dominion Steamer	O— 22
Newmarket Public Building: Maintenance	V— 70
New Mills Salmon Pond	O— 79
Nepisiquit Fish Hatchery	O— 79
New Westminster—	
District office: Harbours, etc	V—114
Dominion Lands Office	K— 62
Harbour Repairs	V—112
Post Office: Salaries	S—109
Public Buildings: Maintenance	V— 86
Timber Office	K— 63
New York Immigration Agency	H— 18
Niagara Falls—	
Post Office: Salaries	S—110
Public Buildings: Maintenance	V— 70
Nicolet Public Building: Maintenance	V— 60
Nicomen Island: Protection Work	V—112
North Battleford Public Building: Maintenance	V— 80
North Bay—	
Post Office: Salaries	S—111
Public Buildings: Maintenance	V— 70
North Sydney—	
Breakwater Extension	V— 94
Immigration Agency	H— 12
Public Buildings: Maintenance	V— 50
Quarantine	GG— 16
North Vancouver—	
Dry Dock: Subsidy	V—137
Public Building: Maintenance	V— 86
Northwest—	
Game Act	K— 57
Rebellion 1885; Pensions	YY— 44
Territories: Government of	K— 55
Nova Scotia—.	
Dominion Buildings	V— 48
Harbours and Rivers	V— 92
Marine Agency	O— 34
Military Properties	Q— 76
Public Buildings: Maintenance	V— 24
Observatories—	
Astronomical: Ottawa	V— 36: K—25-38
Astrophysical: Saanich, B.C.	V—91:K— 39
Ocean and River Service—	
Appropriation	a—Vol. I
Dominion Steamers	O— 13
Examination of Masters and Mates	O— 25
Expenditure: Summary	O— 2
Hydrographic Surveys	O— 29
Inspection of Live Stock Shipments	O— 27
Investigations into Wrecks	O— 25
Life Saving Service	O— 27
Radiotelegraph Service	O— 31
Registration of Shipping	O— 26
Relief of Distressed Seamen	O— 26
Removal of Obstructions from Navigable Waters	O— 26
Schools of Navigation	O— 26
Tidal and Current Survey	O— 33
Unforseen Expenses	O— 27
Wrecking Plants: Subsidies	O— 27
Ocean Freight Rates: Inquiry	ZZ— 33

	PAGE
Ontario—	
Dominion Buildings	V— 64
Harbours and Rivers	V—106
Military Properties	Q— 74
Public Buildings: Maintenance	V— 27
Ontario—St. Lawrence Canals—	
Head Office	W— 53
Improvements: Income	W— 15
Revenue	W— 5
Opium and Narcotic Drugs Act: Revenue	GG— 3
Orangeville Public Buildings: Maintenance	V— 70
Ordnance Lands—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Expenditure Q—94:	K—105
Revenue	K— 11
Orillia Public Building: Maintenance	V— 70
Oshawa—	
Harbour Improvements	V—108
Post Office: Salaries	S—111
Public Buildings: Maintenance	V— 70
Ottawa—	
Air Station	Q—109
Canals	W— 5
City Bridges	V—127
City: Payments to	F— 3
Experimental Farm—	
Buildings	V— 31
Maintenance	A— 52
Revenue	A— 3
Improvement Commission	F—50-56
Post Office: Salaries	S—111
Royal Mint	F— 3
Ottawa Public Buildings—	
Char Service	V— 39
Elevator Attendants	V— 37
Heating, including Salaries of Engineers	V— 38
Lighting	V— 38
National Gallery	V—133
Parliament Buildings: Restoration	V—153
Pay Lists	V— 39
Rents	V— 47
Repairs, Improvements, etc	V— 40
Rideau Hall	V— 43
Telephone	V— 44
Water	V— 36
Owen Sound:	
Post Office: Salaries	S—117
Public Buildings: Maintenance	V— 70
Pacific Cable: Contribution towards	S—183
Palmerston Public Building: Maintenance	V— 70
Paris, France—	
Archives Office	B— 5
External Affairs Agency	E— 7
Immigration Agency	H— 44
Paris, Ont., Public Building: Maintenance	V— 70
Parkhill Public Building: Maintenance	V— 70
Parliamentary and Departmental Publications: Cost of Printing	ZZ— 34
Parliamentary Documents: Distribution of	T— 9
Parliament Buildings, Ottawa: Restoration of	V—153
Parrsboro—	
Public Building: Maintenance	V— 50
Wharf Repairs	V— 94
Passport Office—	
Maintenance	E— 8
Revenue	E— 3
Patents and Copyrights, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	R— 5
Civil Government Contingencies	R— 5

	PAGE
Patents and Copyrights, Department of—*Con.*	
Correspondence	R— 6
Expenditure: Summary	R— 2
Patent Fees	R— 2
Patent Record	R— 5
Printing, Lithographing, etc	T— 14
Revenue	R— 2
Salaries at Ottawa	R— 3
Trade Marks	R— 3
Patent Medicine Act: Revenue	GG— 3
Pathological Stations	A— 59
Patrol of Northern Waters of Canada	O— 62
Patrol Service: Fisheries	O— 65
Peace-River Crossing: Dominion Land Office	K— 63
Peace River Public Buildings: Maintenance	V— 84
Pecuniary Claims Convention with U.S.A	L— 25
Pelagic Sealing Treaty: Revenue	O— 7
Pemberton Fish Hatchery	O— 83
Pembroke, Ont.—	
Post Office: Salaries	S—117
Public Buildings: Maintenance	V— 70
Wharf Repairs	V—108
Penitentiaries—	
Appropriation	a—Vol. I
Expenditure—	
Alberta	L— 22
British Columbia	L— 21
Dorchester	L— 18
General Account	L— 24
Kingston	L— 14
Manitoba	L— 19
Saskatchewan	L— 22
St. Vincent de Paul	L— 16
Summary	L— 3
Revenue	L— 4
Pensions—	
Appropriation	a—Vol. I
European War	YY— 45
Fenian Raid, 1866	YY— 44
Judges: Statutory	F— 26
Miscellaneous	F— 27
Northwest Rebellion, 1885	YY— 44
Permanent Force Act, 1901	YY— 45
Royal Canadian Mounted Police	X— 23
To Retired Pilots	O— 61
Pensions Allowances: C. G. Rys	W— 18
Pensions Commissioners, Board of: Salaries and Contingent Expenses	YY— 45
Pentecost River: Dredging	V—102
Peterborough, Ont.—	
Post Office: Salaries	S—116
Public Buildings: Maintenance	V— 70
Peterborough, Scotland: Immigration Agency	H— 41
Petite Rivière Romaine: Wharf	V—102
Petrolia Public Building: Maintenance	V— 70
Picton Public Building: Maintenance	V— 71
Pictou Public Buildings: Maintenance	V— 50
Pilotage: Administration of	O— 59
Pitt Lake Fish Hatchery	O— 84
Plessisville Public Building: Maintenance	V— 60
Point Pelee Park	K— 96
Pollution of Boundary Waters	GG— 12
Portage la Prairie—	
Post Office: Salaries	S—117
Public Buildings: Maintenance	V— 77
Sewer Extension	V—110
Port Alberni—	
Public Buildings: Maintenance	V— 86
Wharf Repairs	V—112
Port Arthur—	
Dry Dock: Subsidy	V—137
Fish Hatchery	O— 80
Government Grain Elevator	ZZ— 27
Post Office: Salaries	S—117
Public Buildings: Maintenance	V— 71

	PAGE
Port Arthur and Fort William: Harbour and River Improvements	V—156
Port au Persil: Wharf Construction	V—102
Port Burwell: Reconstruction of Piers	V—108
Port Colborne—	
Public Building: Maintenance	V— 71
Repairs to Breakwater	V—108
Port Greville: Breakwater Reconstruction	V— 94
Port Hope—	
Harbour Improvements	V—108
Public Buildings: Maintenance	V— 71
Port Lorne: Breakwater Extension	V— 94
Port Medway: Wharf Extension	V— 94
Port Perry Public Building: Maintenance	V— 71
Port Renfrew: Wharf Reconstruction	V—112
Port Stanley: Harbour Improvements	V—108
Post Office, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	S—182
Contingencies—	
City Post Offices	S—174
Civil Government	S— 17
District Superintendents'	S—172
General	S—170
Correspondence	S—184
Expenditure: Summary	S— 2
Fines and Forfeitures	S— 3
Gratuities	S—182
Mail Bags: Locks and Repairs	S— 20
Mail Service—	
By Land Conveyance	S— 41
By Railways	S— 23
By Water	S— 21
Printing, Lithographing, etc	T— 14
Revenue	S— 3
Salaries—	
City Post Offices	S— 69
Civil Government	S— 4
Division Superintendent's Office	S— 42
Postal Districts	S— 43
Supplementary Statements	S—183
Yukon Territory	S—181
Premium, Discount and Exchange—	
Expenditure	F— 18
Revenue	F— 6
Prescott Public Buildings: Maintenance	V— 71
Preston Public Building: Maintenance	V— 71
Preventive Service: Customs and Excise	D—129
Prince Albert—	
Dominion Lands Office	K— 63
Post Office: Salaries	S—119
Public Buildings: Maintenance	V— 80
S.S. Board District Office	Z— 10
Prince Edward Island—	
Dominion Buildings	V— 51
Harbours and Rivers	V— 97
Marine Agency	O— 33
Public Buildings: Maintenance	V— 25
Prince Rupert—	
Dry Dock: Subsidy	V—137
Marine Agency	O— 37
Post Office: Salaries	S—118
Public Buildings: Maintenance	V— 87
Printing, Advertising and Express: Finance	F— 22
Printing and Stationery, Department of—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	T— 10
Canada Gazette	T— 8
Civil Government Contingencies	T— 8
Correspondenee	T— 21
Distribution of Parliamentary Documents	T— 9
Expenditure: Summary	T— 2
Printing and Stationery, Department of—*Con.*	
Gratuities	T— 10
King's Printer's Advance Account	T—10-15
Miscellaneous Printing	T— 10
Plant for Printing Bureau	T— 9
Printing, Lithographing, etc	T—12-15
Revenue	T— 3
Salaries at Ottawa	T— 3
Superannuation	T— 10
Printing Dominion Notes: Canadian Bank Note Co	F— 22
Printing of Parliamentary and Departmental Publications	ZZ— 34
Privy Council—	
Appropriation	a—Vol. I
Bonus Allowance	U— 2
Civil Government Contingencies	U— 3
Expenditure: Summary	U— 2
Salaries at Ottawa	U— 3
Unforeseen Expenses	U— 3
Profit on Coinage	F— 7
Proprietary or Patent Medicine Act—	
Expenditure	GG— 11
Revenue	GG— 3
Protection of Timber: Forestry	K— 68
Provincial Subsidies	F— 25
Publications: Revenue	T— 3
Public Buildings: Construction and Maintenance—	
Alberta	V— 29
Armouries	V— 35
British Columbia	V— 29
Capital Expenditure: Summary	V— 14
Dominion	V— 48
Experimental Farms	V— 31
Generally	V— 30
Immigration	V— 45
Income Expenditure: Summary	V— 2
Manitoba	V—29-76
Maritime Provinces	V—24-48
Military Hospitals	V— 36
Observatory and Geodetic Buildings	V— 36
Ontario	V—27-64
Ottawa	V— 36
Quarantine Stations	V— 46
Quebec	V—26-54
Rideau Hall	V— 43
Saskatchewan	V—29-79
Victoria Astrophysical Observatory	V— 91
Yukon	V— 91
Public Debt—	
Appropriation	a—Vol. I
Charges of Management	F— 19
Charges of Management: Loan Account	F— 24
Expenditure: Summary	F— 2
Interest on Public Debt	F— 17
Premium, Discount and Exchange	F— 18
Sinking Funds	F— 19
Public Health	GG— 15
Public Service Retirement Act, 1920 (Superannuation No. 4): Expenditure	F— 27
Public Works, Department of—	
Accounts Branch, Outside Service: Salaries, etc	V—128
Appropriation	a—Vol. I
Architectural Branch, Outside Service: Salaries, etc	V—129
Arrears	c—Vol. I
Bonus Allowance	V—153
Civil Government Contingencies	V— 24
Civil Government Salaries	V— 18
Correspondence	V—161
Dominion Buildings	V— 45
Dredging	V—115
Engineering Branch, Outside Service: Salaries, etc	V—130
Esquimalt Dry Dock	V—155
Expenditure: Summary	V— 2

PAGE

Public Works, Department of—*Con.*
Experimental Farm Buildings..... V— 31
Gratuities..... V—151
Graving Docks..... V—137
Harbour Improvements..... V—156
Harbours and Rivers..... V—92–138
International Joint Commission..... V—152
London, England, Canadian Office..... V—155
Military Buildings..... V— 35
National Gallery..... V—133
Open Accounts..... V—158
Ottawa Public Buildings..... V— 36
Parliament Buildings: Restoration..... V—153
Printing, Lithographing, etc..... T— 15
Public Buildings: Provincial..... V— 24
Revenue..... V— 14
Roads and Bridges..... V—126
Surveys and Inspections..... V—135
Telegraph and Telephone Lines..... V—127–139
Quarantine—
Appropriation..... a—Vol. I
Dominion Quarantine Stations: Maintenance..... V— 46
Organized Districts..... GG— 15
Public Works Health Act..... GG— 17
Tracadie and Bentinck Island Lazarettos..... GG— 17
Quebec Canals—
Dredge Vessels: Staff and Repairs..... W— 47
Head Office Staff..... W— 46
Revenue..... W— 10
Quebec City—
Champlain and Lorne Dry Docks—
Maintenance..... V—137
Revenue..... V— 17
District Office: Harbours, etc..... V—106
Dominion Arsenal..... Q— 92
Dominion Buildings..... V— 54
Immigration Agency..... H— 14
Marine Agency..... O— 35
Post Office: Salaries..... S—118
Public Buildings: Maintenance..... V— 61
Quebec Harbour: Improvements..... O—91; V—157
Quebec Province—
Dominion Buildings..... V— 54
Harbours and Rivers..... V—100
Marine Agency..... O— 35
Military Properties..... Q— 75
Public Buildings: Maintenance..... V— 26
Race Trace Supervision—
Expenditure..... X— 19
Revenue..... A— 4
Radiotelegraph Service—
Expenditure..... O— 31
Revenue..... O— 4
Railway Commission—
Appropriation..... a—Vol. I
Maintenance and Operation..... W— 18
Printing, Lithographing, etc..... T— 15
Salaries of Commissioners: Under Statute..... W— 18
Railway Grade Crossing Fund..... W— 92
Railways and Canals, Department of—
Appropriation..... a—Vol. I
Arrears..... c—Vol. I
Bonus Allowance..... W— 71
Canada Highways Act..... W— 28
Canada Highways Commission..... W— 20
Canadian Government Railways..... W—18–72
Canals—
Improvements..... W— 14
Staff and Repairs..... W— 39
Surveys and Inspections..... W— 17
Civil Government Contingencies..... W— 14
Civil Government Salaries..... W— 12
Contractors' Accounts..... W— 84
Correspondence..... W— 95
Expenditure: Summary..... W— 2
Printing and Stationery..... W— 21

PAGE

Railways and Canals, Department of—*Con.*
Printing, Lithographing, etc..... T— 15
Railway Commission..... W— 18
Railway Grade Crossing Fund..... W— 92
Railway Subsidies Act: Interest on Advances..... W— 18
Refund of Previous Years' Expenditure W— 4
Revenue..... W— 4
St. Lawrence Ship Canal..... W— 21
Sunday Labour..... W— 71
Welland Ship Canal..... W— 73
Workmen's Compensation Act..... W— 22
Red Deer Public Buildings: Maintenance..... V— 84
Red River: Repairs to Channel..... V—110
Refunds of Duty: Customs and Excise. D— 13
Regina—
Post Office: Salaries..... S—123
Public Buildings: Maintenance..... V— 80
S.S. Board District Office..... Z— 11
Registration Fees: Interior..... K— 11
Registration of Shipping..... O— 26
Relief of Distressed Canadians..... H— 51
Relief of Shipwrecked and Distressed Seamen..... O— 26
Removal of Obstructions in Navigable Waters..... O— 26
Removal of Settlers from Drought Stricken Areas..... K—106
Renewal and Redemption Loans..... F— 24
Renfrew Public Building: Maintenance V— 71
Rents, Ottawa and other Buildings—
Expenditure..... V— 47
Revenue..... V— 15
Repairs and Heating Staff Pay Lists... V— 39
Repairs, Furniture, etc.—
Dominion Buildings..... V— 45
Ottawa Buildings..... V— 40
Rideau Hall..... V— 43
Restigouche Fish Hatchery..... O— 79
Retirement Act, 1920 (Superannuation No. 4)..... F— 27
Retirement Fund..... F— 53
Revelstoke—
Park..... K— 96
Public Buildings: Maintenance..... V— 87
Revenue Cruisers: Maintenance..... D—127
Revenue Accounts..... b—Vol
Richibucto—
Breakwater Repairs..... V— 99
Public Buildings: Maintenance..... V— 53
Richmond Public Building: Maintenance..... V— 62
Rideau Canal—
Dredge Vessels..... W— 57
Improvements: Income..... W— 16
Repairs..... W— 56
Revenue..... W— 5
Staff..... W— 54
Rideau Hall—
Allowance for Fuel and Light..... V— 43
Improvements, etc..... V— 43
Riga, Latvia: Immigration Agency..... H— 44
Rigaud Public Building: Maintenance.. V— 62
Rimouski—
Public Buildings: Maintenance..... V— 62
Wharf Reconstruction..... V—103
River Gauging and Metering..... V—135
Rivers Inlet Fish Hatchery..... O— 84
Riviere du Lievre: Lock and Dam..... V—103
Riviere du Loup—
Public Building: Maintenance..... V— 62
Wharf Repairs..... V—103
Roads and Bridges..... V—126
Roberval—
Public Buildings: Maintenance..... V— 62
Wharf Repairs..... V—103
Robichaud's Landing: Wharf Construction..... V— 99

	PAGE
Rock Island Public Building: Maintenance	V— 62
Rocky Mountains Park—	
Expenditure	K— 96
Revenue	K— 7
Rossland Public Buildings: Maintenance	V— 87
Rosthern Experimental Farm—	
Buildings	V— 33
Maintenance	A— 55
Revenue	A— 4
Royal Astronomical Society: Grant	F— 3
Royal Canadian Academy of Arts: Grant	F— 3
Royal Canadian Mounted Police—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	X— 27
Civil Government Contingencies	X— 5
Civil Government Salaries	X— 4
Expenditure—	
Compensation for Injuries	X— 22
Pay of Force	X— 5
Subsistence, Forage, Fuel, etc	X— 6
Summary	X— 2
Miscellaneous	X— 27
Pensions—	
Authorized by Statute	X— 24
Families of Deceased Members	X— 23
Northwest Rebellion, 1885	X— 23
Revenue	X— 3
Printing, Lithographing, etc	T— 15
Revenue	X— 3
Royal Commission on Pulpwood	F— 51
Royal Military College—	
Maintenance	Q— 94
Messing Account	Q— 97
Revenue	Q— 4
Royal Mint, Ottawa—	
Expenditure	F— 3
Revenue	F— 6
Royal Society of Canada: Grant	F— 3
Royalty on Gold Exported	K— 10
Rustico Harbour: Breakwater Repairs	V— 98
Sackville Public Building: Maintenance	V— 53
Sandwich Public Building: Maintenance	V— 72
Sarnia—	
Fish Hatchery	O— 81
Post Office: Salaries	S—129
Public Buildings: Maintenance	V— 72
Saskatchewan—	
Dominion Buildings	V— 79
Harbours and Rivers	V—110
Military Properties	Q— 77
Penitentiary—	
Maintenance	L— 22
Revenue	L— 4
Public Buildings: Maintenance	V— 29
Saskatoon—	
Government Grain Elevator	ZZ— 27
Post Office: Salaries	S—128
Public Buildings: Maintenance	V— 81
S.S. Board District Office	Z— 13
Sault Ste. Marie—	
Canal—	
Revenue	W— 7
Staff and Repairs	W— 57
District Office: Harbours, etc	V—109
Post Office: Salaries	S—130
Public Buildings: Maintenance	V— 72
School Lands: Open Account	K—108
Scientific and Industrial Research Council	ZZ— 30
Scientific Institutions—	
Appropriation	a—Vol. I
Dominion Astronomical Observatory	K— 38
Dominion Astrophysical Observatory	K— 39
Geodetic Surveys	K— 50
Meteorological Service	O— 62
Topographical Surveys	K— 39
Scott Experimental Farm—	
Buildings	V— 33
Maintenance	A— 55
Revenue	A— 4
Scout, Dominion Steamer	O— 22
Seaforth Public Building: Maintenance	V— 72
Secretary of State, Department of—	
Adjustment of War Claims	Y—5-6
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	Y— 7
Canada Temperance Act	Y— 6
Canadian Parliamentary Guide	Y— 6
Civil Government Contingencies	Y— 6
Civil Government Salaries	Y— 3
Expenditure: Summary	Y— 2
Naturalization Act	Y— 7
Open Accounts	Y— 7
Printing, Lithographing, etc	T— 15
Revenue	Y— 3
Unforeseen expenses	Y— 7
Secret Preventive Service	D—131
Seed, Feed and Fertilizer Control	A— 76
Seed Grain—	
Advances and Relief	K—109
Appropriation	a—Vol. I
Salaries at Ottawa	K— 36
Seizures: Customs and Excise	D—22-30
Selkirk Public Building: Maintenance	V— 77
Senate, The—	
Appropriation	a—Vol. I
Bonus Allowance	N— 8
Expenditure: Summary	N— 2
Indemnity and Transportation	N— 9
Printing, Lithographing, etc	T— 15
Revenue	N— 3
Salaries and Contingencies	N— 7
Salaries at Ottawa	N— 4
Sergeant-at-Arms' Estimates	N— 11
Shamrock, Dominion Steamer	O— 23
Shawinigan Falls—	
Post Office: Salaries	S—131
Public Buildings: Maintenance	V— 63
Shawville Public Building: Maintenance	V— 63
Shediac—	
Public Building: Maintenance	V— 54
Wharf Repairs	V— 99
Shelburne, N.S.—	
Public Building: Maintenance	V— 50
Wharf Repairs	V— 94
Shelburne, Ont., Public Building: Maintenance	V— 72
Sherbrooke—	
Post Office: Salaries	S—130
Public Buildings: Maintenance	V— 63
S. S. Board District Office	Z— 6
Shipbuilding Programme: Revenue	O— 92
Sick Mariners' Fund: Revenue	GG— 3
Sidney, B.C., Experimental Farm—	
Buildings	V—34-87
Maintenance	A— 57
Revenue	A— 4
Signal Service: Marine	O— 58
Simcoe Public Building: Maintenance	V— 72
Sinking Funds—	
Appropriation	a—Vol. I
Brokerage on Stocks purchased	F— 23
Expenditure	F— 19
Interest on	F— 4
Skeena River Fish Hatchery	O— 84
Smith's Falls—	
Post Office: Salaries	S—131
Public Buildings: Maintenance	V— 72
Soldiers' Civil Re-establishment—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Bonus Allowance	YY— 71
Capital, Buildings, Fixtures, Machinery and General Equipment	YY— 45

	PAGE
Soldiers' Civil Re-establishment—*Con.*	
Care of Patients	YY— 46
Employers' Liability Compensation	YY— 68
Expenditure: Summary	YY— 2
Federal Appeal Board	YY— 70
Gratuities	YY— 71
Interest on War Service Gratuity	YY— 58
London Office	YY— 72
Operating Expenses	YY— 65
Pensions—	
European War	YY— 45
North West Rebellion	YY— 44
Permanent Force	YY— 45
Printing, Lithographing, etc	T— 15
Revenue	YY— 3
Salaries—	
Board of Pensions Commissioners	YY— 3
Ottawa	YY— 3
Unit Offices and Institutions	YY— 17
Sheltered Employment	YY— 69
Unemployment Relief	YY— 59
Vocational Expenses—	
Cost of Training	YY— 57
Loans to Disabled Soldiers, etc	YY— 58
Treatment: Pay and Allowance	YY— 58
Soldier Settlement Board—	
Amiens Training Centre	Z— 20
Appropriation	a—Vol. I
Bonus Allowance	Z— 23
District Offices—	
Calgary	Z— 14
Edmonton	Z— 16
Prince Albert	Z— 10
Regina	Z— 11
Saskatoon	Z— 13
Sherbrooke	Z— 6
St. John, N.B.	Z— 5
Toronto	Z— 7
Vancouver	Z— 19
Vernon	Z— 20
Winnipeg	Z— 8
Empire Settlement Scheme	Z— 21
Expenses at Ottawa	Z— 5
Legal and Notarial Expenses	Z— 21
Loan Account	Z— 24
Miscellaneous Expenditure	Z— 22
Printing, Lithographing, etc	T— 15
Removal Expenses	Z— 21
Revenue	Z— 2
Salaries at Ottawa	Z— 2
Sorel—	
Public Buildings: Maintenance	V— 63
Shipyard—	
Miscellaneous	O— 89
Office Staff	O— 88
Wages	O— 89
Wharf Repairs	V—104
Soulanges Canal—	
Improvements	W— 15
Revenue	W— 9
Staff and Repairs	W— 49
Souris, Man., Public Building: Maintenance	V— 77
Souris, P.E.I., Public Building: Maintenance	V— 52
Southampton, England: Immigration Agency	H— 41
Southampton, Ont.: Fish Hatchery	O— 81
Special Preventive Service	D—129
Special Service Squadron: Entertainment	Q—101
Spray Lake Fish Hatchery	O— 82
Springhill Public Building: Maintenance	V— 50
Ste. Agathe des Monts Public Building: Maintenance	V— 62
St. Andrew's Dam, Man.: Repairs	V—110
Stanley, Dominion Steamer	O— 23
Ste. Anne de Beaupre: Wharf Reconstruction	V—103
Ste. Anne de Chicoutimi: Wharf Repairs	V—103
Ste. Anne de la Pocatière, Experimental Farm—	
Buildings	V—32-62
Maintenance	A— 54
Revenue	A— 4
Ste. Anne's Lock—	
Revenue	W— 9
Staff and Repairs	W—48-83
St. Boniface Public Buildings: Maintenance	V— 77
St. Catharines—	
Post Office: Salaries	S—124
Public Buildings: Maintenance	V— 71
Steamboat Inspection—	
Appropriation	a—Vol. I
Expenditure	O— 64
Revenue	O— 4
Steamers—	
Dominion—	
Expenditure	O— 13
Revenue	O— 4
Fisheries Patrol Service	O— 69
Fisheries Protection Service	O— 74
Stellarton Public Buildings: Maintenance	V— 50
St. Emelie: Wharf Repairs	V—104
Stewart and Yukon River: Channel Improvements	V—114
St. Francis Harbour: Breakwater Construction	V— 94
St. Gabriel de Brandon Public Building: Maintenance	V— 62
St. Gregoire de Montmorency: Repairs to Wharf	V—104
St. Hyacinthe—	
Post Office: Salaries	S—125
Public Buildings: Maintenance	V— 62
St. Jean—	
Public Buildings: Maintenance	V— 62
Wharf Repairs	V—104
St. Jerome Public Building: Maintenance	V— 63
St. John, N.B.—	
Dry Dock: Subsidy	V—137
Fish Hatchery	O— 80
Harbour Improvements	V—157
Immigration Agency	H— 12
Immigration Buildings	H—51: V— 45
Post Office: Salaries	S—126
Quarantine	GG— 8
Public Buildings: Maintenance	V— 53
S.S. Board District Office	Z— 5
St. John's Ambulance Association: Grant	F— 3
St. Lambert Public Building: Maintenance	V— 63
St. Lawrence Islands Parks	K— 99
St. Lawrence—Ontario Canals—	
Expenditure	W— 53
Improvements	W— 15
Revenue	W— 5
St. Lawrence River Ship Channel: Expenditure	O— 88
St. Lawrence Ship Canal	W— 21
St. Mary's Public Building: Maintenance	V— 72
St. Mary's River: Dredging	V— 94
Stonewall Public Building: Maintenance	V— 77
Storage Dams, Ottawa River: Maintenance	V—133
St. Ours Lock—	
Repairs	W— 48
Revenue	W— 10
Staff	W— 48
St. Peter's Canal—	
Improvements: Income	W— 16
Revenue	W— 7
Staff and Repairs	W— 39

	PAGE
St. Pierre les Becquets: Wharf Reconstruction	V—104
Stratford—	
Post Office: Salaries	S—132
Public Buildings: Maintenance	V— 72
Strathcona Public Building: Maintenance	V— 84
Strathroy Public Building: Maintenance	V— 72
St. Stephen Public Buildings: Maintenance	V— 54
St. Thérèse Public Building: Maintenance	V— 63
St. Thomas—	
Post Office: Salaries	S—128
Public Buildings: Maintenance	V— 72
Stuart Lake Fish Hatchery	O— 84
St. Vincent de Paul Penitentiary—	
Maintenance	L— 16
Revenue	L— 4
Subsidies—	
Dry Dock	V—137
Mail and Steamship Subventions	ZZ— 40
Provincial	F— 25
Telegraph Service	V—139
West India Cable	ZZ— 37
Wrecking Plants	O— 27
Sudbury Public Building: Maintenance	V— 72
Summaries—	
Expenditure	a—Vol. I
Revenue	b—Vol. I
Summerland Experimental Farm—	
Buildings	V—34-87
Maintenance	A— 57
Revenue	A— 4
Summerside—	
Public Buildings: Maintenance	V— 52
Wharf Repairs	V— 98
Superannuation Act Correspondence	d—Vol. I
Superannuation Funds—	
Appropriation	a—Vol. I
Expenditure: Summary	F— 3
Fund No. 1	F— 27
Fund No. 2	F— 54
Fund No. 3	F— 50
Fund No. 4	F— 28
Fund No. 5	F— 54
Revenue	F—6-59
Supreme Court of Canada—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Contingencies	L— 8
Judges' Salaries	L— 8
Salaries at Ottawa	L— 6
Survey and Demarcation of International Boundaries	K— 55
Surveys—	
Geodetic	K— 50
Hydrographic	O— 29
Hydrometric	K— 86
International Boundaries	K— 55
Magnetic	K— 38
Protection of Timber	K— 83
Topographic—	
Interior	K— 39
National Defence	Q— 91
Surveys and Inspections—	
C. G. Rys	W— 17
Canals	W— 17
Public Works	V—135
Sussex Public Building: Maintenance	V— 54
Sutherland: Nursery Station	K— 69
Swift Current—	
Experimental Farm—	
Buildings	V— 33
Maintenance	A— 56
Revenue	A— 4
Public Buildings: Maintenance	V— 81

	PAGE
Sydney, N.S.—	
Post Office: Salaries	S—132
Public Buildings: Maintenance	V— 51
Technical Education—	
Administration of	M— 10
Dominion—Provincial Act	M— 10
Telegraph and Telephone Lines—	
Alberta	V—142
British Columbia—	
Mainland	V—144
Vancouver Island	V—145
Construction and Repairs	V—127
Expenditure: Summary	V— 12
Generally	V—151
Land and Cable Lines—	
Cable Steamer *Tyrian*	V—141
Lower St. Lawrence and Maritime Provinces	V—139
Revenue	V— 17
Salaries at Ottawa	V— 22
Saskatchewan	V—141
Yukon	V—147
Terrebonne Public Buildings: Maintenance	V— 63
The Pas Public Building: Maintenance	V— 77
Thessalon: Breakwater Extension	V—109
Thetford Mines Public Buildings: Maintenance	V— 63
Thurlow Fish Hatchery	O— 81
Tidal and Current Survey	O— 33
Tignish—	
Breakwater Repairs	V— 98
Public Building: Maintenance	V— 52
Tilbury Public Building: Maintenance	V— 72
Tillsonburg Public Building: Maintenance	V— 73
Timber Inspectors	K— 67
Tiverton: Breakwater Extension	V— 95
Tobacco Farms—	
Maintenance	A— 59
Revenue	A— 4
Topographical Surveys—	
Expenses	K— 39
Soils Laboratory	K— 40
Surveyors' Accounts	K— 40
Toronto—	
Harbour Improvements	V—158
Immigration Agency	H— 18
Post Office: Salaries	S—132
Public Buildings: Maintenance	V— 73
S.S. Board District Office	Z— 7
Tracadie—	
Lazaretto	GG— 9
Public Buildings: Maintenance	V— 54
Trade and Commerce, Department of—	
Appropriation	a—Vol. 1
Arrears	c—Vol. 1
Bonus Allowance	ZZ— 42
Bounties	ZZ—13-39
British and Foreign News Service	ZZ— 13
Canada Grain Act	ZZ— 13
Canadian Engineering Standards Association	ZZ— 18
Civil Government Contingencies	ZZ— 11
Civil Government Salaries	ZZ— 6
Commercial Intelligence Service	ZZ— 19
Correspondence	ZZ— 44
Culling Timber	ZZ— 22
Dominion Bureau of Statistics	ZZ— 22
Expenditure: Summary	ZZ— 2
Gas and Electric Light Inspection	ZZ— 23
Gold and Silver Marking Act	ZZ— 30
Government Elevators—	
Construction	ZZ—29-30-38
Operation and Management	ZZ— 25
Terminal	ZZ— 28
Grain Inquiry Commission	ZZ— 37
Gratuities	ZZ— 42
Honorary Advisory Council for Scientific and Industrial Research	ZZ— 30

	PAGE
Trade and Commerce, Department of—*Con.*	
Inspection and Sales Act	ZZ— 33
International Customs Tariff Bureau.	ZZ— 34
Mail Subsidies and Steamship Subventions	ZZ— 40
Motion Picture Bureau	ZZ— 18
Ocean Freight Rates	ZZ— 33
Parliamentary and Departmental Publications: Printing	ZZ— 34
Printing, Lithographing, etc	T— 15
Revenue	ZZ— 3
Weights and Measures Inspection	ZZ— 34
West Indies—	
Cable: Subsidy	ZZ— 37
Trade Investigation	ZZ— 39
Trade Commissioners	ZZ— 19
Trade Marks: Revenue	R— 3
Travelling Expenses—	
Agriculture	A— 15
Archives	B— 4
Auditor General's Office	BB— 7
Civil Service Commission	C— 6
Customs and Excise	D— 49
External Affairs	E— 5
Finance	F— 17
Governor-General's Secretary's Office	G— 3
Health	GG— 6
Immigration and Colonization	H— 9
Indian Affairs	I— 6
Insurance	J— 4
Interior	K— 37
Justice	L— 7
Labour	M— 5
Marine and Fisheries	O— 12
Mines	P— 10
National Defence	Q— 15
Post Office	S— 20
Printing and Stationery	T— 8
Privy Council	U— 3
Public Works	V— 24
Railways and Canals	W— 14
Royal Canadian Mounted Police	X— 5
Secretary of State	Y— 6
Soldiers' Civil Re-establishment	YY— 45
Trade and Commerce	ZZ— 13
Treasury Board Over-rulings and Correspondence	d—Vol. 1
Trent Canal—	
Construction and Betterments	W— 81
Improvements	W— 16
Repairs	W— 61
Revenue	W— 7
Staff	W— 58
Trenton Public Buildings: Maintenance.	V— 75
Trois Pistoles Public Building: Maintenance	V— 63
Trois Rivieres—	
Post Office: Salaries	S—133
Public Buildings: Maintenance	V— 63
Wharf Repairs	V—105
Truro—	
Post Office: Salaries	S—154
Public Buildings: Maintenance	V— 51
Unemployment Relief	YY— 59
United States Agencies: Immigration	H— 32
Uxbridge Public Building: Maintenance	V— 75
Valleyfield—	
Dredging	V—105
Public Buildings: Maintenance	V— 63
Vancouver—	
Air Station	Q—115
Assay Office	P— 12
Chinese Immigration	H— 56
Forest Products Laboratory	K— 85
Immigration Agency	H— 29
Immigration Buildings	V— 46
Post Office: Salaries	S—155
Public Buildings: Maintenance	V— 87
S.S. Board District Office	Z— 19

	PAGE
Vercheres, Dominion Steamer	O— 23
Vercheres: Wharf Extension	V—105
Vernon—	
Public Buildings: Maintenance	V— 89
S.S. Board District Office	Z— 20
Victoria—	
Astrophysical Observatory	V— 91
Chinese Immigration	H— 47
District Office: Harbours, etc	V—114
Immigration Agency	H— 30
Immigration Buildings	V— 46
Post Office: Salaries	S—159
Public Buildings: Maintenance	V— 89
Victoria Beach: Wharf Repairs	V—110
Victorian Order of Nurses: Grant	F— 3
Victoriaville Public Building: Maintenance	V— 64
Vidal's Point Park	K— 99
Virden Public Building: Maintenance	V— 77
Visit of Hon. Dr. E. Page, Australia	U— 3
Wainwright Buffalo Park—	
Expenditure	K— 93
Revenue	K— 7
Walkerton Public Building: Maintenance	V— 75
Walkerville Public Buildings: Maintenance	V— 75
War Tax Revenue—	
Customs and Excise	D— 8
Finance	F— 6
Waste Paper, Printing Bureau: Revenue.	T— 3
Waterloo—	
Post Office: Salaries	S—160
Public Buildings: Maintenance	V— 76
Water Power Investigations	K— 86
Waterton Lakes Park—	
Expenditure	K— 99
Revenue	K— 8
Wedgepoint: Breakwater Extension	V— 95
Weights and Measures—	
Appropriation	a—Vol. I
Arrears	c—Vol. I
Grain Elevator Inspection	ZZ— 37
Inspection Expenditure	ZZ— 34
Revenue	ZZ— 5
Welland Public Buildings: Maintenance.	V— 76
Welland Canal—	
Elevator, Port Colborne	W—67-69-83
Improvements	W— 17
Repairs	W— 68
Revenue	W— 7
Staff	W— 63
Welland Ship Canal—	
Construction	W— 74
Revenue	W— 4
Western Canada Irrigation Association: Grant	K— 91
West India Cable: Subsidy	ZZ— 37
West Indies Trade Investigation	ZZ— 39
Westmount Public Building: Maintenance	V— 64
Wetaskiwin Public Building: Maintenance	V— 84
Weyburn Public Building: Maintenance.	V— 81
Wharves and Piers—	
Marine Department—	
Expenditure	O— 61
Revenue	O— 5
Public Works Expenditure—	
British Columbia	V—111
Generally	V—114
Manitoba	V—109
New Brunswick	V— 98
Nova Scotia	V— 92
Ontario	V—106
Prince Edward Island	V— 97
Quebec	V—100
Saskatchewan and Alberta	V—110
Summary	V— 5
Wheat Rust Investigation	A— 78

	PAGE
Whitby Public Buildings: Maintenance..	V— 76
Whitehorse Public Building: Maintenance	V— 91
Wiarton Fish Hatchery	O— 81
Williams Head, B.C.: Quarantine	GG— 9
Williamsburg Canals—	
Revenue	W— 10
Staff and Repairs	W— 70
Windsor, N.S.—	
Fish Hatchery	O— 79
Public Buildings: Maintenance	V— 51
Wharf Extension	V— 95
Windsor, Ont.—	
Post Office: Salaries	S—161
Public Buildings: Maintenance	V— 76
Wharf Repairs	V—109
Wingham Public Building: Maintenance.	V— 76
Winnipeg—	
Air Station	Q—114
Dominion Lands Office	K— 63
Employment Office	M— 9
Immigration Agency	H— 25
Immigration Buildings	V— 46
Post Office: Salaries	S—163
Public Buildings: Maintenance	V— 77
S.S. Board District Office	Z— 8
Timber Agency	K— 64
Winnipegosis Fish Hatchery	O— 82
Wolfville Public Building: Maintenance.	V— 51
Women's Immigration	H— 10
Woodstock, N.B., Public Building: Maintenance	V— 54
Woodstock, Ont.—	
Post Office: Salaries	S—169
Public Buildings: Maintenance	V— 76
Workmen's Compensation Act	W— 22
World Power Conference	K— 91
Wrecking Plants: Subsidies	O— 27
Yarmouth—	
Public Building: Maintenance	V— 51
Wharf Repairs	V— 95
Yoho Park—	
Expenditure	K—100
Revenue	K— 8
York, England: Immigration Agency...	H— 41
Yorkton Public Building: Maintenance..	V— 81
Yukon Territory—	
Expenditure—	
Agriculture	A— 70
Customs	D—121
Indian Affairs	I— 30
Interior	K—40-60
Justice	L— 9
Mines	P— 13
Post Office	S—181
Public Works	V—91-114-147
Revenue—	
Customs	D— 8
Interior	K— 10
Justice	L— 3
Marine and Fisheries	O— 7